



Perrydale Pirates

Perrydale

SCHOOL DISTRICT

"Where Excellence in Education is Treasured"

FY 2020 – 2021 ADOPTED BUDGET

Polk County Perrydale School District No.21

7445 Perrydale Rd. Amity, Oregon 97101

Phone: (503) 623-2040

<https://www.perrydaleschool.com>

FY 2020 – 2021 ADOPTED BUDGET

Eric Milburn, Superintendent
LaRae Sullivan, Business Manager

June 15th, 2020

Mission and Vision

Mission Statement: To establish a strong foundation for lifelong learning by nurturing, challenging, and guiding all students toward their maximum academic, aesthetic, physical, social, and emotional potential.

Vision Statement: Perrydale creates a culture that values people and connections; making it a unique, accepting, academic environment for students to succeed on many levels. At Perrydale, our purpose is to prepare students to move forward with a strong sense of self into a life filled with promise.

Perrydale School District No.21
FY 2020-2021
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Organizational Section

PERRYDALE SCHOOL DISTRICT

STATEMENT OF ASSURANCE

Perrydale School District prohibits discrimination and harassment on any basis protected by law, including but not limited to, an individual's race, color, religion, sex, sexual orientation, national or ethnic origin, marital status, age, mental or physical disability or perceived disability, pregnancy, familial status, economic status, veterans' status, or because of the perceived or actual race, color, religion, sex, sexual orientation, national or ethnic origin, marital status, age, mental or physical disability, pregnancy, familial status, economic status or veterans' status of any other persons with whom the individual associates. (Reference Board Policy, Nondiscrimination AC) Inquiries regarding compliance with this policy should be directed to the Superintendent, Perrydale School District, 7445 Perrydale Rd, Amity, OR 97101, (503) 623-2040, or the Director of the Office for Civil Rights.

BUDGET OVERVIEW

Oregon Local Budget Law (ORS 294.305 to 294.565) defines a process and format for school districts' annual budget preparation and presentation. The Oregon Department of Education (ODE), through the administrative rule process, adopts a chart of accounts for budgeting and financial reporting. Perrydale School District appropriates its expenditure budget at the major function level. The function areas, as defined by ODE are: Instruction (1000), Support Services (2000), Enterprise and Community Services (3000), Facilities Acquisition and Construction (4000), Other Uses, which are mainly transfers and debt service (5000), Contingency (6000), and Unappropriated Ending Fund Balance (7000).

BUDGET FORMAT

The budget document is organized into three sections:

- Organizational
- Financial
- Informational

The Budget Message is a narrative overview of the 2020-2021 budget. The Budget Committee Members are composed of five Board Members and five local citizens. The Fund Statements contain required information for the District's funds. The Informational Section includes: information on the State School Fund, FTE allocations, Glossary of Terms, and other related budget information.

General Fund (100): The General Fund is the District's primary operating fund and accounts for all revenues and expenditures except those required to be accounted for in another fund. Expenditure categories include salaries, associated payroll costs, purchased services, supplies and materials, capital outlay and other general expenses. Expenditures are presented by major function categories which include program descriptions. Revenues come from two main sources - state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund formula, which makes up almost 90% of all General Fund revenue.

Special Revenue Funds (200-298): These funds account for resources that are limited to a particular purpose, either by external sources, such as the state and federal government, or locally by the governing body. Included in these funds: are federal, state, and private grants; the District food service program; unemployment; and student activity funds.

Debt Service Funds (300-301): This fund accounts for the District's dedicated property tax revenue and payment of principal and interest on long-term obligations. The District maintains a separate funds for debt service. General Obligation (GO) bonds allow the District to finance capital projects such as the construction of new schools and major remodeling projects. Voters must approve the sale of these bonds.

Capital Project Funds (400-401): The District currently will have a Capital Improvement Fund 401, for the recently Bond issue in FY2020-21, and the OSCIM Grant Fund 402.

BUDGET PROCESS

The District prepares its annual budget in accordance with Oregon Budget Law (ORS 294), which provides standard procedures for preparation, presentation, and administration of budgets. Public involvement in budget preparation is mandated by the law. Oregon Local Budget Law also requires that the budget be balanced – projected resources must equal projected requirements in each fund.

Preparation of the budget involves many steps and months of work by District staff. Once a proposed budget is developed, the Superintendent presents it and the Budget Message to the Budget Committee, which then reviews the proposed budget and receives public comment. The Budget Committee recommends revisions to the budget, if needed, and approves a budget for adoption by the School Board. No new program shall be considered for the budget estimate that has not previously been submitted to the Board.

The first Budget Committee Meeting is generally held in April. Notice of the meeting is published in the newspaper, and on the District website not more than 30 days prior and not less than five days prior to the date of the budget meeting.

Once a document is given to the Budget Committee, citizens may obtain a copy at the Perrydale School District Office, 7445 Perrydale Rd, Amity, Oregon, between 8:00 AM and 3:00 PM.

HOW THE BUDGET IS ADOPTED

After the Budget Committee approves a budget, the budget is forwarded to the School Board for further public testimony and review. A summary of the approved budget and notice of budget hearing is published in the local newspaper, five to thirty days in advance of the hearing. The notice indicates where the complete budget document is available for inspection.

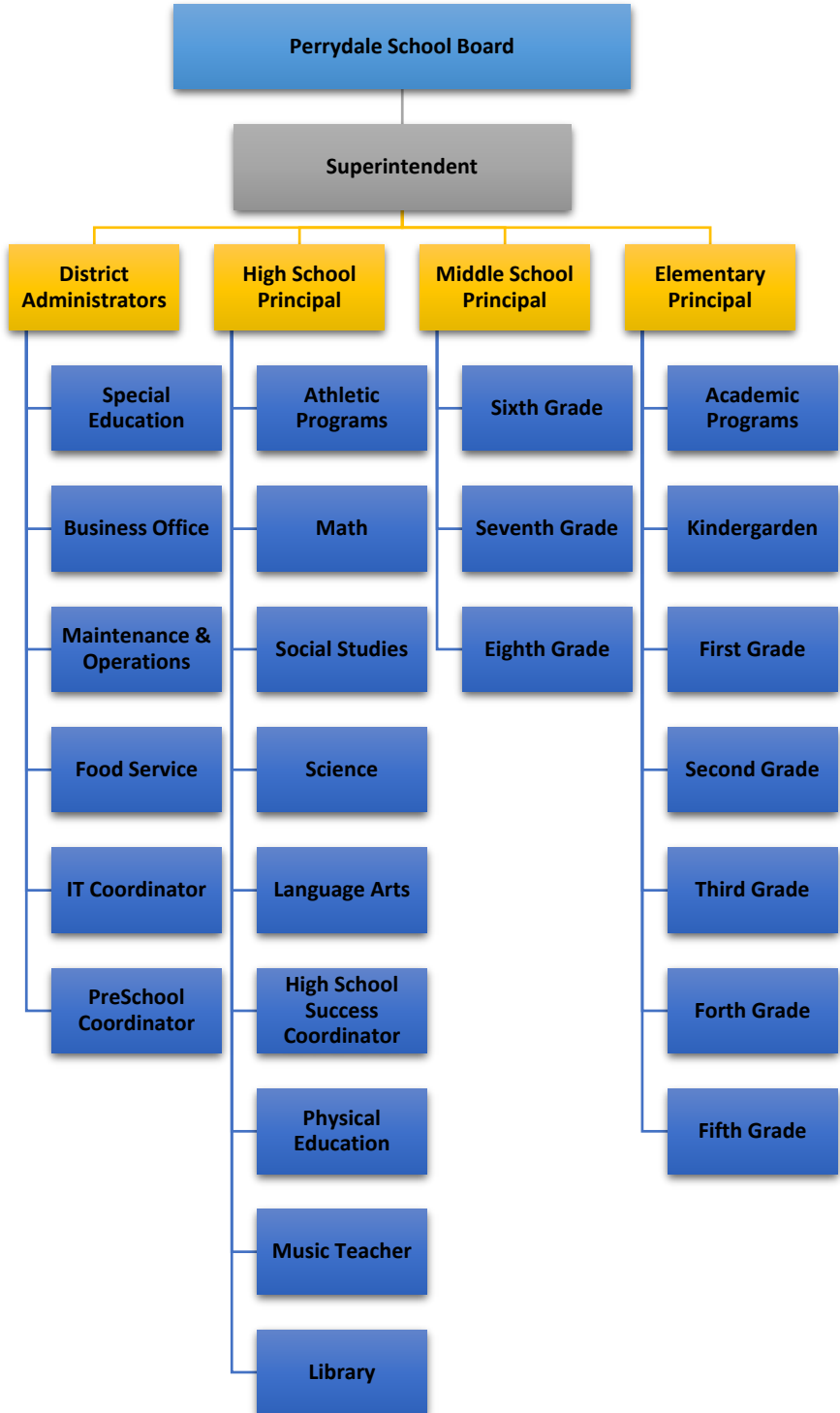
After the budget hearing and consideration of public testimony, the School Board adopts the budget at the June public School Board meeting. The adopted budget becomes the basic short term operational plan and fiscal guideline for the Perrydale School District Board of Directors and administrative staff for the 2020-2021 fiscal year.

SUPPLEMENTAL BUDGETS

If the school district receives unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within a fiscal year. A supplemental budget cannot be used to authorize a tax levy.

The School Board may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget of the fund being adjusted. If the expenditures are greater than 10 percent, the School Board must first publish the supplemental budget and hold a special hearing.

Organizational Chart and School Board



Amber Burns



Trina Comerford
Board Chair



Brian Kohlmeyer



Dan Jones
Vice Chair



Jenn Larson





Perrydale Pirates

Budget Committee Members

FY 2020 – 2021

POSITION	First Name	Last Name	Years of Service Year 1	Years of Service Year 2	Years of Service Year 3	Term Expires Year 4
Board Chair	Trina	Comerford	FY17-18 (07/01/2017-06/30/2018)	FY18-19 (07/01/2018-06/30/2019)	FY19-20 (07/01/2019-06/30/2020)	FY20-21 6/30/2021
Board Vice Chair	Dan	Jones	FY17-18 (07/01/2017-06/30/2018)	FY18-19 (07/01/2018-06/30/2019)	FY19-20 (07/01/2019-06/30/2020)	FY20-21 6/30/2021
Board Member	Amber	Burns	FY17-18 (07/01/2017-06/30/2018)	FY18-19 (07/01/2018-06/30/2019)	FY19-20 (07/01/2019-06/30/2020)	FY20-21 6/30/2021
Board Member	Jenn	Larson	FY19-20 (07/01/2019-06/30/2020)	FY20-21 (07/01/2020-06/30/2021)	FY21-22 (07/01/2021-06/30/2022)	FY22-23 06/30/2023
Board Member	Brian	Kohlmeyer	FY19-20 (07/01/2019-06/30/2020)	FY20-21 (07/01/2020-06/30/2021)	FY21-22 (07/01/2021-06/30/2022)	FY22-23 06/30/2023
Budget Committee Member	Dustin	Wilfong	FY18-19 (07/01/2018-06/30/2019)	FY19-20 (07/01/2019-06/30/2020)	FY20-21 06/30/2021	Position 1
Budget Committee Member	Anna	Scharf	FY18-19 (07/01/2018-06/30/2019)	FY19-20 (07/01/2019-06/30/2020)	FY20-21 06/30/2021	Position 2
Budget Committee Member	Open Position		FY19-20 (07/01/2019-06/30/2020)	FY20-21 (07/01/2020-06/30/2021)	FY21-22 06/30/2022	Position 3
Budget Committee Member	Kirk	Fast	FY18-19 (07/01/2018-06/30/2019)	FY19-20 (07/01/2019-06/30/2020)	FY20-21 06/30/2021	Position 4
Budget Committee Member	Open Position		FY19-20 (07/01/2019-06/30/2020)	FY20-21 (07/01/2020-06/30/2021)	FY21-22 06/30/2022	Position 5

Perrydale School District, No. 21
Budget Calendar - 2020-2021 Fiscal Year

Monday, December 16, 2019	Regular Board Meeting; Board Review & Approval of Budget Calendar
Monday, February 3, 2020	Superintendent, Financial Planning Work Group
Friday, February 28, 2020	Deadline end of business day to accept budget committee applications
Monday, March 16, 2020	Regular Board Meeting; Review potential budget items and possible personnel change consistent with long range plans Appoints New Budget Committee Members for Vacant Positions 2, 3 and 5; send introductory letter to Budget Committee Members
Wednesday, March 25, 2020 (fax 3-18)	Publish Notice of Budget Committee Meeting (ORS 294.401(5)) (Initial Budget Meeting - Not more than 30 days prior to the meeting)
Monday, April 6, 2020 (fax 3-30)	Publish Second Notice of Budget Committee Meeting (ORS 294.401(5)) (At least 5 days after the 1 st notice and at least 5 days prior to the meeting) Proposed Document Due
Monday, April 20, 2020	Budget Committee Training Session if needed prior to regular meeting, 5:30 P.M. Initial Budget Committee Public Meeting, 6:00 P.M. <ol style="list-style-type: none">1) Elect presiding officer2) Receive Budget Message by Superintendent/Budget Officer3) Review proposed budget document gather input4) Consider citizen recommendations5) Announce subsequent budget committee meeting(s) Regular Board Meeting, 7:00 P.M.
Monday, May 11, 2020	Second Budget Committee Public Meeting, 6:00 P.M. <ol style="list-style-type: none">1) Review proposed budget2) Consider citizens recommendations3) Announce subsequent budget committee meetings if required or Approve the Superintendent's 2020-21 Proposed Budget and rate of property taxes to be imposed
Monday, May 18, 2020	Final Budget Committee Meeting, 6:00 P.M. Only if needed Regular Board Meeting, 7:00 P.M.
Wednesday, May 20, 2020 (fax 5-14)	Publish Financial Summary and Notice of Budget Hearing (ORS 294.421(2)) Notice to be published not less than 5 days no more than 30 days prior to the budget hearing

Perrydale School District, No. 21
Budget Calendar - 2020-2021 Fiscal Year

Monday, June 15, 2020
(deadline 6-30)

Budget Hearing before Regular Board Meeting, 6:30 – 6:45 P.M.

Regular Board Meeting, 7:00 P.M.

- 1) Consider public testimony from budget hearing
- 2) Adopt Budget
- 3) Levy Taxes
- 4) Appropriate the 2020-21 Budget

Tuesday, June 30, 2020
(deadline 7-15)

Submit Notice of Property Tax Levy to County Assessors (ED 50)

August 15, 2020

Submission of Electronic budget revenues and expenditures to the Oregon Department of Education



Perrydale School District #21
7445 Perrydale Rd Amity, OR 97101
TEL (503) 623-2040
FAX (503) 835-0631

OFFICE OF THE SUPERINTENDENT
Eric Milburn, Superintendent
Dan Dugan, High School Principal and Athletic Director
Erin Henry, Special Programs Director
LaRae Sullivan, Business Manager

Budget Message

FY 2020-2021

INTRODUCTION

This message begins the budget process for the 2020-21 School Year.

Budget committee, parents, students and members of our communities, it is my privilege to present to you the Perrydale School District Proposed Budget for the fiscal year 2020-2021.

The Perrydale School District (“the District”) was formed in 1879 and serves approximately 313 students. The District currently employs a total of 49.20 full-time, and part-time employees.

This Proposed Budget for FY2020-2021 in the amount of \$13,411,478 reflects the priorities set by the Board of Directors, our staff, students, parents and community. The District is dedicated to the continued improvement of student outcomes. The budget presented for the FY2020-21 school year is aligned to the goals of increased growth of student achievement.

This budget assumes a State School Fund Grant (SSF) for K-12 of approximately \$9.0 billion for the 2019-2021 biennium with a 49/51 split. We are in the second year of the biennium, and have budgeted the SSF amount based on the estimate provided by the State on 3/25/2020. The SSF could change periodically throughout the year.

Budget Message

FY 2020-2021

BUDGET PRIORITIES

Priorities reflected in this budget include developing, and retaining the best teachers, administrators, and support staff to work with students at every grade level. This is supported through the general fund and grant funds.

New investments in the budget for FY2020-21 include:

- New Classified Collective Bargaining Agreement
- New Certified Collective Bargaining Agreement
- CTE Greenhouse Grant – Fund 257
- Student Investment Act (SIA) – Fund 258
- New Bond – Capital Improvements – Fund 401
- OSCIM Grant – Capital Improvements – Fund 402

CHALLENGES

Challenges we face in the upcoming budget:

- Significant payroll increases
- Pending legislation for potential financial impact that may reflect in PERS increases, or lower State School Funding.

CONCLUSION

In conclusion, our Board Members, Administrative Team, Staff, and Community will find the district has put its best efforts to present a budget that maintains current programs and adequate staff to ensure the future educational needs of our students in grades K-12. We have maintained a conservative approach to the budget due to the aforementioned challenges.

Sincerely,

Eric Milburn, Superintendent

Perrydale School District #21

Budget Assumptions
FYE June 30, 2021

Actual and Projected Enrollment:

	FY14-15 Actuals	FY15-16 Actuals	FY16-17 Actuals	FY17-18 Actuals	FY 18-19 Actuals	FY19-20 October 1st Enrollment	FY20-21 Estimated
Kindergarten	11	25	27	21	24	24	23
1	23	22	25	28	23	25	24
2	26	23	24	25	25	24	23
3	27	24	25	25	25	25	25
4	25	28	23	25	23	25	25
5	23	24	27	23	25	23	23
6	26	25	24	25	23	25	25
7	25	25	25	23	26	25	23
8	25	23	23	26	23	26	26
9	26	25	23	21	25	24	23
10	16	25	26	24	26	25	25
11	26	16	26	24	23	25	26
12	22	28	17	24	22	21	23
Total Students	304	314	315	313	312	316	313

464.52

ADMw	464.52
State School Fund (SSF)	9 Billion (49/51 Split)
Perrydale School District Share of SSF	\$4,153,133
Property Taxes and Local Revenue	Included in SSF at \$575,575
Beginning General Fund Balance	\$1,202,710 used as a resource
Contingency General Fund Balance	\$466,855 used as planned reserve
Salaries	Full Step increase as of July 1, 2020 and 168 days licensed calendar with 150 student contact days. Significant salary schedule increases depending on new Collective Bargaining Agreements.
PERS	32.03% Teir I & II, 26.58% OPSRP and 6.00% employer pickup for a total of 38.03% and 32.58%, respectively.
Health Insurance	Cap of \$1,300 monthly (\$111/month increase from 2019-2020) and VEBA of \$100 monthly. New health benefit package for Classified .50 FTE or higher.

CLASSIFICATION OF REVENUES

Revenues are classified according to source. They are generally divided into five groups.

1000 - Local Sources

These revenues are derived from sources within our school district. Examples include: investment earnings, property taxes, and fees to participate.

2000 - Intermediate Sources

Revenues derived from county level government agencies and the Education Service District.

3000 - State Sources

Revenues from the state or through the state including State School Support or state grants-in-aid.

4000 - Federal Sources

Revenues include restricted and unrestricted grants-in-aid from the federal government.

5000 - Other Sources

Other revenues not classified above include debt financing, transfers and beginning fund balance.

DEFINITION OF EXPENDITURES

1000 – Instruction

Activities dealing directly with the instruction of students or in other learning situations such as those involving co-curricular activities. Included here are expenditures for classroom instructional supplies and materials as well as costs for instruction services and payments to private alternative learning programs.

2000 – Support Services

Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction.

3000 – Enterprise and Community Services

Activities which are not directly related to student instruction. These include services such as community recreation programs, food services, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community.

4000 – Facilities Acquisition and Construction

Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites.

5000 – Other Uses

Activities included in this category are servicing the debt of a district and conduit-type transfers from one fund to another fund.

6000 – Contingency

Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

7000 – Unappropriated Ending Fund Balance

An estimate of funds needed to maintain operations of the School District from July 1 to the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditures shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

DEFINITION OF OBJECTS

100 – Salaries

Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily. This includes gross salary for personal services rendered while on the payroll of the district.

200 – Associated Payroll Costs

Amounts paid by the district on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments, and while not paid directly to employees, are part of the cost of salaries and benefits. Examples are: (1) group health or life insurance, (2) contributions to public employees' retirement system, (3) social security, (4) workers' compensation, and (5) unemployment insurance.

300 – Purchased Services

Services which (by their nature) can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Examples of these services include: architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, and accountants.

400 – Supplies and Materials

Amounts paid for material items of an expendable nature have a useful life of one year or less, or that have a value of less than \$5,000.

500 – Capital Outlay

Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment.

600 – Other Objects

Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, and the payment of dues and fees.

700 – Transfers

This object category does not represent a purchase. Included here are transactions for interchanging money from one fund to the other and for transmitting flow-through funds to the recipient (person or agency).

800 – Other Uses

These are amounts set aside for contingency and reserve for next year.

Financial Section

Fund Number and Title	Adopted Budget FY2020-21	Adopted Budget FTE
100 - GENERAL FUND	\$ 5,403,645	40.03
200 - BUDGET AUTHORITY	\$ 100,000	
201 - CARES ACT	\$ 20,526	
204 - PRE SCHOOL GRANT	\$ 26,000	0.50
205 - AFTER SCHOOL PROGRAM	\$ 12,120	0.19
206 - ASPIRE	\$ 2,000	
207 - OUTDOOR SCHOOL	\$ 13,000	
208 - IDEA	\$ 37,770	0.62
209 - SPR&I	\$ 1,300	
210 - ERATE FUND	\$ 26,500	
211 - TITLE 1-A & 1-D GRANTS	\$ 30,640	0.25
213 - TITLE 2A & 2D GRANT	\$ 4,500	0.04
214 - TITLE IV-A STUDENT SUPPRT	\$ 12,500	0.08
215 - RURAL ED GRANT	\$ 41,000	0.04
218 - FARM TO SCHOOL	\$ 2,200	
220 - UNEMPLOYMENT FUND	\$ 15,200	
250 - FACILITY IMPROVEMENTS	\$ 100,000	
251 - FOOD SERVICE	\$ 155,700	1.50
252 - STUDENT ACTIVITY	\$ 143,000	
253 - ATHLETIC FUNDS	\$ 202,050	1.81
254 - YEARBOOK FUND	\$ 11,200	
255 - FFA	\$ 34,250	0.14
256 - CAREER PATHWAYS	\$ 3,300	
257 - CTE REVITALIZATION GRANT	\$ 125,000	
258 - SIA GRANT	\$ 305,000	3.00
260 - SB 1149 ENERGY FUND	\$ 70,000	
298 - MEASURE 98 GRANT	\$ 115,400	1.00
300 - DEBT SERVICE FUND	\$ 72,000	
401 - CAPITAL IMPROVEMENT BOND 2020 FUND	\$ 3,050,000	
402 - CAPITAL IMPROVEMENT OSCIM GRANT FUND	\$ 3,417,000	
403 - SEISMIC REHABILITATION GRANT	\$ 2,342,562	
Grand Total	\$ 15,895,363	49.20

Perrydale School District
Summary of All Funds
 *Revenue and Expenditures by Function
 *Expenditures by Object
Adopted Budget
 FY2020-2021

Revenue Summary for All Funds

Row Labels	100 - General Fund	200 - Special Revenues	300 - Debt Service	400 - Capital Projects	Grand Total
1000 - Local Sources	\$ 571,655	\$ 244,970			\$ 816,625
2000 - Intermediate Sources	\$ 625	\$ 25,000			\$ 25,625
3000 - State Sources	\$ 3,626,155	\$ 572,700		\$ 5,759,562	\$ 9,958,417
4000 - Federal Sources	\$ 2,500	\$ 227,736			\$ 230,236
5100 - Long term Debt Financing Sources				\$ 3,050,000	\$ 3,050,000
5200 - Interfund Transfers		\$ 314,250			\$ 314,250
5400 - Beginning Fund Balance	\$ 1,202,710	\$ 225,500	\$ 72,000		\$ 1,500,210
Grand Total	\$ 5,403,645	\$ 1,610,156	\$ 72,000	\$ 8,809,562	\$ 15,895,363

Expenditure Summary by Function

Row Labels	100 - General Fund	200 - Special Revenues	300 - Debt Service	400 - Capital Projects	Grand Total
1000 - INSTRUCTION	\$ 2,957,170	\$ 1,118,010			\$ 4,075,180
2000 - SUPPORT SERVICES	\$ 1,661,870	\$ 63,600			\$ 1,725,470
3000 - ENTERPRISE AND COMMUNITY SERVICES	\$ 3,500	\$ 231,546			\$ 235,046
4000 - FACILITIES ACQUISITION AND CONSTRUCTION		\$ 195,000		\$ 8,809,562	\$ 9,004,562
5100 - DEBT SERVICE			\$ 72,000		\$ 72,000
5200 - TRANSFER OF FUNDS	\$ 314,250				\$ 314,250
6000 - CONTINGENCIES	\$ 466,855	\$ 2,000			\$ 468,855
Grand Total	\$ 5,403,645	\$ 1,610,156	\$ 72,000	\$ 8,809,562	\$ 15,895,363

Expenditure Summary by Object Classification

Row Labels	100 - General Fund	200 - Special Revenues	300 - Debt Service	400 - Capital Projects	Grand Total
100 - Salaries	\$ 2,011,300	\$ 388,100			\$ 2,399,400
200 - Associated Payroll Costs	\$ 1,594,640	\$ 310,856			\$ 1,905,496
300 - Purchased Services	\$ 639,900	\$ 314,700			\$ 954,600
400 - Supplies and Materials	\$ 291,300	\$ 545,700			\$ 837,000
500 - Capital Outlay	\$ 25,000	\$ 30,000		\$ 8,809,562	\$ 8,864,562
600 - Other Objects	\$ 60,400	\$ 18,800	\$ 72,000		\$ 151,200
700 - Transfers	\$ 314,250				\$ 314,250
800 - Other Use of Funds	\$ 466,855	\$ 2,000			\$ 468,855
Grand Total	\$ 5,403,645	\$ 1,610,156	\$ 72,000	\$ 8,809,562	\$ 15,895,363

Perrydale School District #21
ADOPTED BUDGET - ALL FUNDS
FYE JUNE 30, 2021

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
REVENUES					
Local sources	571,655	244,970	-	-	816,625
Intermediate sources	625	25,000	-	-	25,625
State sources	3,626,155	572,700	-	5,759,562	9,958,417
Federal sources	2,500	227,736	-	-	230,236
TOTAL REVENUE	4,200,935	1,070,406	-	5,759,562	11,030,903
EXPENDITURES					
Instruction	2,957,170	1,118,010	-	-	4,075,180
Support services	1,661,870	63,600	-	-	1,725,470
Enterprise and community services	3,500	231,546	-	-	235,046
Facilities acquisition and construction	-	195,000	-	8,809,562	9,004,562
Debt service	-	-	72,000	-	72,000
Contingency	466,855	2,000	-	-	468,855
TOTAL EXPENDITURES	5,089,395	1,610,156	72,000	8,809,562	15,581,113
REVENUES OVER (UNDER) EXPENDITURES	(888,460)	(539,750)	(72,000)	(3,050,000)	(4,550,210)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	314,250	-	-	314,250
Operating transfers out	(314,250)	-	-	-	(314,250)
Bonds and premium on proceeds	-	-	-	3,050,000	3,050,000
TOTAL OTHER FINANCING SOURCES (USES)	(314,250)	314,250	-	3,050,000	3,050,000
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(1,202,710)	(225,500)	(72,000)	-	(1,500,210)
FUND BALANCE, JULY 1	1,202,710	225,500	72,000	-	1,500,210
FUND BALANCE, JUNE 30	\$ -	-	-	-	-

General Fund

The General Fund accounts for all general operating revenue, expenditures and transfers of the district.

The principal source of revenue is from:

- Local Property Tax
- The State School Fund

Perrydale School District #21
Transfers from General Fund to Other Funds
FYE JUNE 30, 2021

TRANSFER FROM GENERAL FUND TO:

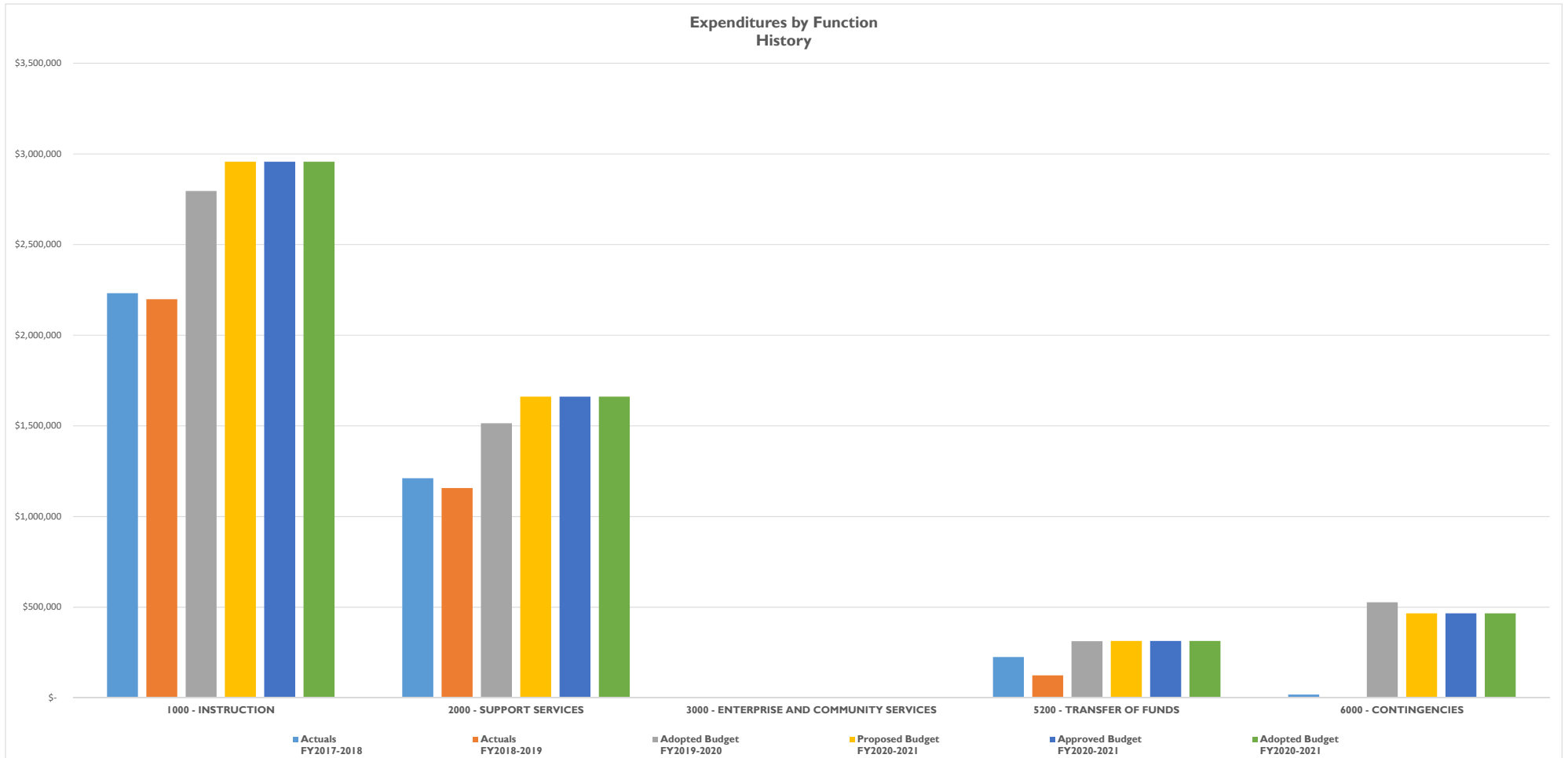
FUND	FY16-17 Actuals	FY17-18 Actuals	FY18-19 Actuals	Adopted Budget FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021
250 - FACILITY IMPROVEMENTS	\$ 200,000	\$ 75,000	\$ -	\$ 175,000	\$ 65,000	\$ 65,000	\$ 65,000
251 - FOOD SERVICE	\$ 15,000	\$ 19,000	\$ -	\$ 20,000	\$ 52,200	\$ 52,200	\$ 52,200
253 - ATHLETIC FUNDS	\$ 100,000	\$ 114,502	\$ 106,607	\$ 100,000	\$ 155,400	\$ 155,400	\$ 155,400
255 - FFA	\$ 17,420	\$ 17,420	\$ 18,257	\$ 17,500	\$ 25,250	\$ 25,250	\$ 25,250
298 - MEASURE 98 GRANT	\$ -	\$ -	\$ -	\$ -	\$ 16,400	\$ 16,400	\$ 16,400
300 - DEBT SERVICE FUND	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -
Total General Fund Transfers	332,420	225,922	124,864	312,600	314,250	314,250	314,250

Perrydale School District #21
General Fund Contingency History Trend
FYE JUNE 30, 2021

FUND	FY16-17 Budget	FY16-17 Actuals	FY17-18 Budget	FY17-18 Actuals	FY18-19 Budget	FY18-19 Actuals	Adopted Budget FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021
100 - General Fund	\$ 248,474	\$ -	\$ 210,491	\$ 18,373	\$ 485,829	\$ -	\$ 527,356	\$ 466,855	\$ 466,855	\$ 466,855
Percentage of Use		0.00%		8.73%		0.00%	\$ 527,356	\$ 466,855	\$ 466,855	\$ 466,855

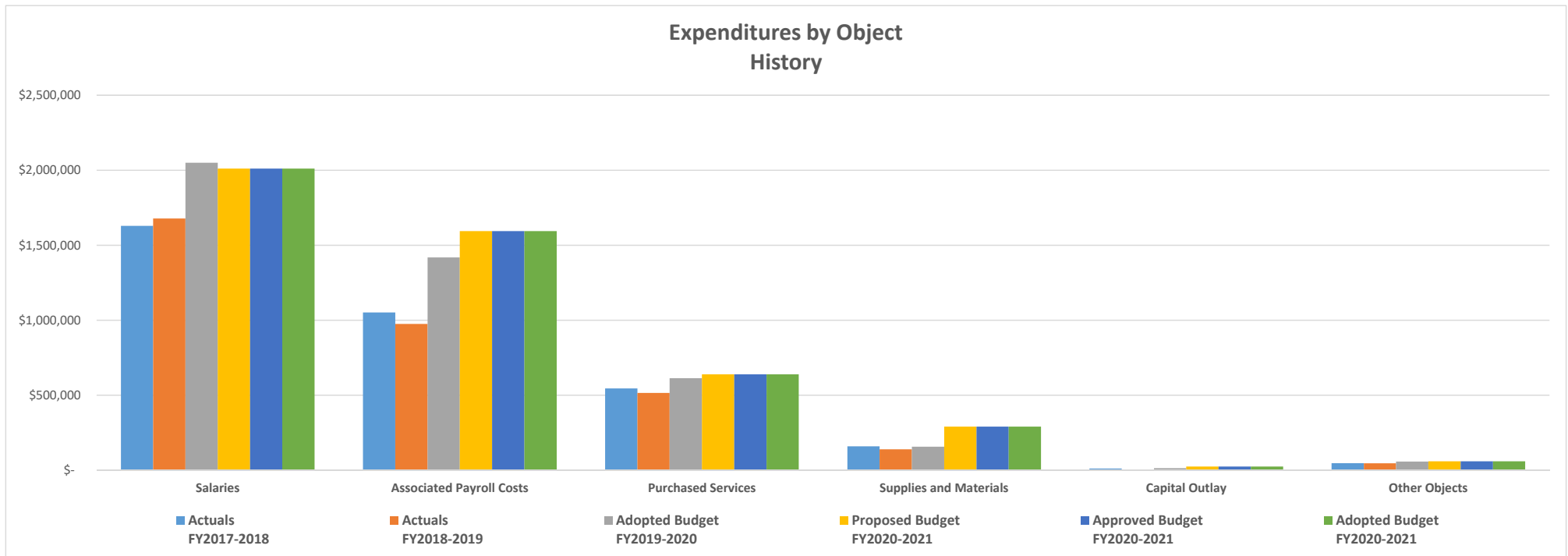
**General Fund
Expenditures by FUNCTION**

Function	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021
1000 - INSTRUCTION \$	2,231,992 \$	2,198,587 \$	2,795,400 \$	2,957,170 \$	2,957,170 \$	2,957,170
2000 - SUPPORT SERVICES \$	1,211,774 \$	1,157,795 \$	1,515,030 \$	1,661,870 \$	1,661,870 \$	1,661,870
3000 - ENTERPRISE AND COMMUNITY SERVICES \$	2,773 \$	1,500 \$	3,500 \$	3,500 \$	3,500 \$	3,500
5200 - TRANSFER OF FUNDS \$	225,922 \$	124,864 \$	312,600 \$	314,250 \$	314,250 \$	314,250
6000 - CONTINGENCIES \$	18,373 \$	- \$	527,356 \$	466,855 \$	466,855 \$	466,855
Total Expenditures	\$ 3,690,834	\$ 3,482,746	\$ 5,153,886	\$ 5,403,645	\$ 5,403,645	\$ 5,403,645



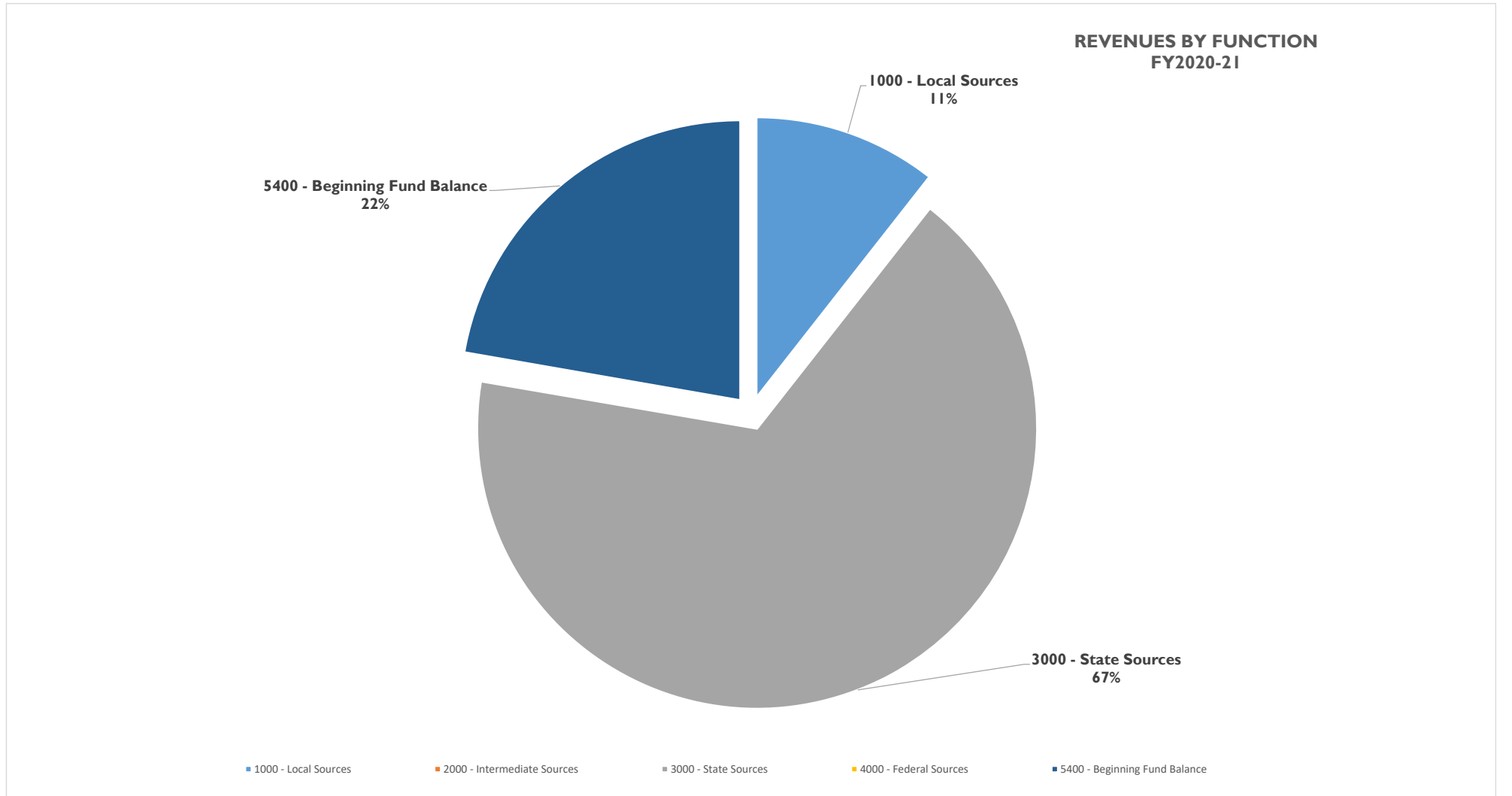
General Fund Expenditures by OBJECT

Object	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021
Salaries \$	1,629,289	1,678,832	2,050,700	2,011,300	2,011,300	2,011,300
Associated Payroll Costs \$	1,052,221	976,230	1,419,230	1,594,640	1,594,640	1,594,640
Purchased Services \$	546,040	516,350	613,900	639,900	639,900	639,900
Supplies and Materials \$	160,119	139,673	157,500	291,300	291,300	291,300
Capital Outlay \$	11,500	-	14,500	25,000	25,000	25,000
Other Objects \$	47,370	46,797	58,100	60,400	60,400	60,400
Transfers to Other Funds \$	225,922	124,864	312,600	314,250	314,250	314,250
Contingency \$	18,373	-	527,356	466,855	466,855	466,855
Total Expenditures \$	3,690,834	3,482,746	5,153,886	5,403,645	5,403,645	5,403,645



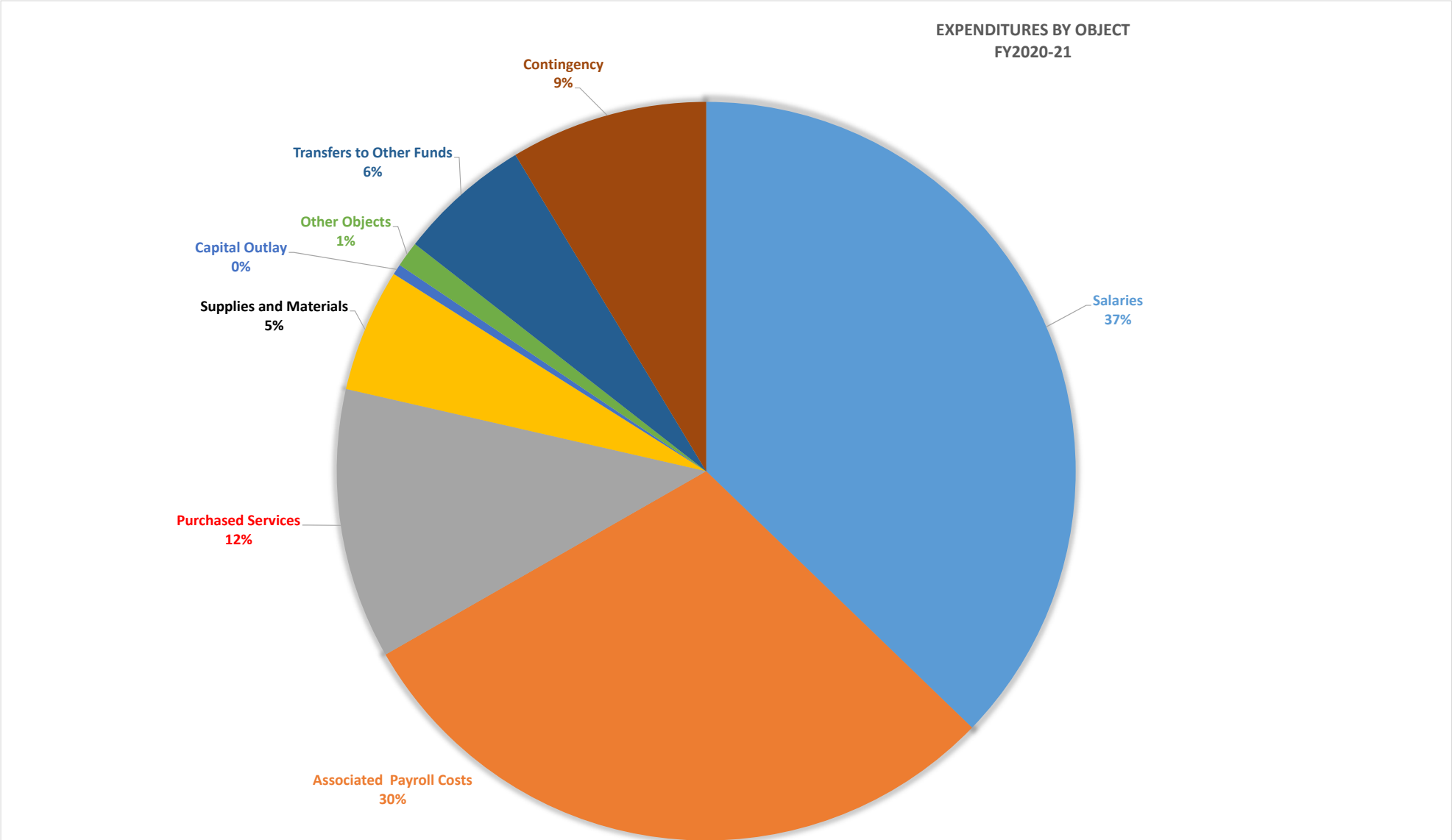
**Adopted Budget
General Fund
Revenues FY2020-2021**

1000 - Local Sources	2000 - Intermediate Sources	3000 - State Sources	4000 - Federal Sources	5100 - Long term Debt Financing Sources	5200 - Interfund Transfers	5400 - Beginning Fund Balance
\$ 571,655	\$ 625	\$ 3,626,155	\$ 2,500	\$ -	\$ -	\$ 1,202,710
Grand Total of General Fund						\$ 5,403,645



**Adopted Budget
General Fund
Expenditures FY2020-2021**

Salaries	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other Objects	Transfers to Other Funds	Contingency
\$ 2,011,300	\$ 1,594,640	\$ 639,900	\$ 291,300	\$ 25,000	\$ 60,400	\$ 314,250	\$ 466,855
Grand Total of General Fund							\$ 5,403,645



	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021
Revenues						
100 - GENERAL FUND						
1000 - Local Sources						
R1111 - CURRENT YR TAXES	\$ 531,057	\$ 488,117	\$ 500,100	\$ 521,570	\$ 521,570	\$ 521,570
R1112 - PRIOR YR TAXES	\$ 18,111	\$ 13,584	\$ 15,000	\$ 15,575	\$ 15,575	\$ 15,575
R1113 - CNTY SALES/BACK TAXES	\$ 187	\$ 166	\$ -	\$ -	\$ -	\$ -
R1114 - PYMTS LIEU PROP TAXES	\$ 3,956	\$ 16,005	\$ 2,200	\$ 4,710	\$ 4,710	\$ 4,710
R1510 - INTEREST EARNINGS	\$ 29,498	\$ 45,159	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000
R1740 - FEES	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ -
R1920 - PRIVATE CONTRIBUTIONS	\$ 2,102	\$ (2,102)	\$ -	\$ -	\$ -	\$ -
R1960 - RECOV PRIOR YRS EXP	\$ 3,332	\$ -	\$ -	\$ -	\$ -	\$ -
R1990 - MISCELLANEOUS	\$ 10,920	\$ 12,574	\$ 10,800	\$ 10,800	\$ 10,800	\$ 10,800
R1991 - MISC FFA REVENUE	\$ -	\$ 379	\$ -	\$ -	\$ -	\$ -
1000 - Local Sources Total	\$ 599,243	\$ 573,881	\$ 547,100	\$ 571,655	\$ 571,655	\$ 571,655
2000 - Intermediate Sources						
R2101 - COUNTY SCHOOL FUNDS	\$ -	\$ -	\$ 625	\$ 625	\$ 625	\$ 625
R2102 - ESD	\$ 28,941	\$ 9,647	\$ -	\$ -	\$ -	\$ -
2000 - Intermediate Sources Total	\$ 28,941	\$ 9,647	\$ 625	\$ 625	\$ 625	\$ 625
3000 - State Sources						
R3101 - SCHOOL SUPPORT FUND	\$ 3,070,915	\$ 3,169,452	\$ 3,360,365	\$ 3,577,559	\$ 3,577,559	\$ 3,577,559
R3102 - SSF-LUNCH MATCH	\$ (894)	\$ -	\$ -	\$ -	\$ -	\$ -
R3103 - COMMON SCHOOL FUND	\$ 38,509	\$ 34,540	\$ 30,116	\$ 32,075	\$ 32,075	\$ 32,075
R3104 - CNTY TIMBER ST MNGD	\$ -	\$ 1	\$ 580	\$ 20	\$ 20	\$ 20
R3199 - OTHER UNRESTR GRANTS	\$ 28,431	\$ 12,509	\$ 13,500	\$ 16,501	\$ 16,501	\$ 16,501
3000 - State Sources Total	\$ 3,136,961	\$ 3,216,502	\$ 3,404,561	\$ 3,626,155	\$ 3,626,155	\$ 3,626,155
4000 - Federal Sources						
R4100 - US FISH & WILDLIFE/REFUGE	\$ 3,213	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
R4801 - FED FOREST FEES	\$ 26	\$ -	\$ -	\$ -	\$ -	\$ -
4000 - Federal Sources Total	\$ 3,239	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
5400 - Beginning Fund Balance						
R5400 - BEG FUND BAL	\$ 1,121,520	\$ 1,115,342	\$ 1,199,100	\$ 1,202,710	\$ 1,202,710	\$ 1,202,710
5400 - Beginning Fund Balance Total	\$ 1,121,520	\$ 1,115,342	\$ 1,199,100	\$ 1,202,710	\$ 1,202,710	\$ 1,202,710
100 - GENERAL FUND Total	\$ 4,889,905	\$ 4,915,372	\$ 5,153,886	\$ 5,403,645	\$ 5,403,645	\$ 5,403,645

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
100 - GENERAL FUND								
1000 - INSTRUCTION								
1111 - Elementary Instruction								
100 - Salaries	\$ 422,686	\$ 487,332	\$ 597,900	11.66	\$ 526,800	\$ 526,800	\$ 526,800	10.74
200 - Associated Payroll Costs	\$ 272,878	\$ 275,674	\$ 419,400		\$ 407,450	\$ 407,450	\$ 407,450	
300 - Purchased Services	\$ 26,709	\$ 26,629	\$ 21,300		\$ 32,800	\$ 32,800	\$ 32,800	
400 - Supplies and Materials	\$ 30,831	\$ 27,745	\$ 32,500		\$ 89,400	\$ 89,400	\$ 89,400	
1111 - Elementary Instruction Total	\$ 753,104	\$ 817,381	\$ 1,071,100	11.66	\$ 1,056,450	\$ 1,056,450	\$ 1,056,450	10.74
1121 - Middle/Junior High Programs								
100 - Salaries	\$ 213,709	\$ 185,998	\$ 227,100	3.69	\$ 218,700	\$ 218,700	\$ 218,700	3.69
200 - Associated Payroll Costs	\$ 123,918	\$ 99,375	\$ 157,700		\$ 166,300	\$ 166,300	\$ 166,300	
300 - Purchased Services	\$ 11,453	\$ 14,684	\$ 2,500		\$ 15,000	\$ 15,000	\$ 15,000	
400 - Supplies and Materials	\$ 20,934	\$ 11,540	\$ 14,600		\$ 17,300	\$ 17,300	\$ 17,300	
600 - Other Objects	\$ -	\$ -	\$ 200		\$ 200	\$ 200	\$ 200	
1121 - Middle/Junior High Programs Total	\$ 370,013	\$ 311,597	\$ 402,100	3.69	\$ 417,500	\$ 417,500	\$ 417,500	3.69
1131 - High School Programs								
100 - Salaries	\$ 356,945	\$ 359,278	\$ 429,500	6.56	\$ 404,700	\$ 404,700	\$ 404,700	6.68
200 - Associated Payroll Costs	\$ 225,799	\$ 202,723	\$ 270,800		\$ 293,950	\$ 293,950	\$ 293,950	
300 - Purchased Services	\$ 58,120	\$ 38,099	\$ 38,800		\$ 56,000	\$ 56,000	\$ 56,000	
400 - Supplies and Materials	\$ 21,652	\$ 20,723	\$ 24,600		\$ 26,500	\$ 26,500	\$ 26,500	
600 - Other Objects	\$ 190	\$ 135	\$ -		\$ -	\$ -	\$ -	
1131 - High School Programs Total	\$ 662,706	\$ 620,958	\$ 763,700	6.56	\$ 781,150	\$ 781,150	\$ 781,150	6.68
1132 - High School Extracurricular								
100 - Salaries	\$ 11,503	\$ 7,668	\$ 8,000		\$ 10,500	\$ 10,500	\$ 10,500	0.39
200 - Associated Payroll Costs	\$ 5,941	\$ 3,382	\$ 3,600		\$ 5,070	\$ 5,070	\$ 5,070	
400 - Supplies and Materials	\$ 93	\$ (264)	\$ 1,000		\$ 500	\$ 500	\$ 500	
600 - Other Objects	\$ -	\$ 300	\$ -		\$ -	\$ -	\$ -	
1132 - High School Extracurricular Total	\$ 17,538	\$ 11,086	\$ 12,600		\$ 16,070	\$ 16,070	\$ 16,070	0.39
1210 - Programs for the Talented and Gifted								
300 - Purchased Services	\$ -	\$ 315	\$ 1,000		\$ -	\$ -	\$ -	
1210 - Programs for the Talented and Gifted Total	\$ -	\$ 315	\$ 1,000		\$ -	\$ -	\$ -	
1250 - Special Education Learning								
100 - Salaries	\$ 204,356	\$ 220,990	\$ 269,400	8.00	\$ 290,000	\$ 290,000	\$ 290,000	8.38
200 - Associated Payroll Costs	\$ 143,967	\$ 162,178	\$ 217,400		\$ 273,800	\$ 273,800	\$ 273,800	
300 - Purchased Services	\$ 16,652	\$ 32,294	\$ 29,000		\$ 19,100	\$ 19,100	\$ 19,100	
400 - Supplies and Materials	\$ 13,382	\$ 9,030	\$ 8,000		\$ 12,500	\$ 12,500	\$ 12,500	
500 - Capital Outlay	\$ -	\$ -	\$ 5,000		\$ -	\$ -	\$ -	
600 - Other Objects	\$ 595	\$ 243	\$ 500		\$ 800	\$ 800	\$ 800	
1250 - Special Education Learning Total	\$ 378,951	\$ 424,734	\$ 529,300	8.00	\$ 596,200	\$ 596,200	\$ 596,200	8.38

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
1272 - Title IA/D								
100 - Salaries	\$ 19,344	\$ -	\$ -		\$ 41,600	\$ 41,600	\$ 41,600	0.59
200 - Associated Payroll Costs	\$ 15,209	\$ -	\$ -		\$ 29,950	\$ 29,950	\$ 29,950	
300 - Purchased Services	\$ 4,075	\$ 1,673	\$ -		\$ 3,000	\$ 3,000	\$ 3,000	
400 - Supplies and Materials	\$ 931	\$ 519	\$ -		\$ 600	\$ 600	\$ 600	
1272 - Title IA/D Total	\$ 39,559	\$ 2,192	\$ -		\$ 75,150	\$ 75,150	\$ 75,150	0.59
1280 - Alternative Education								
300 - Purchased Services	\$ -	\$ -	\$ 700		\$ -	\$ -	\$ -	
600 - Other Objects	\$ -	\$ -	\$ 1,500		\$ -	\$ -	\$ -	
1280 - Alternative Education Total	\$ -	\$ -	\$ 2,200		\$ -	\$ -	\$ -	
1291 - English Language Learner (ELL)								
100 - Salaries	\$ 6,010	\$ 6,319	\$ 7,700	0.14	\$ 7,800	\$ 7,800	\$ 7,800	0.15
200 - Associated Payroll Costs	\$ 4,110	\$ 4,004	\$ 5,300		\$ 6,450	\$ 6,450	\$ 6,450	
300 - Purchased Services	\$ -	\$ -	\$ 200		\$ 200	\$ 200	\$ 200	
400 - Supplies and Materials	\$ -	\$ -	\$ 200		\$ 200	\$ 200	\$ 200	
1291 - English Language Learner (ELL) Total	\$ 10,121	\$ 10,323	\$ 13,400	0.14	\$ 14,650	\$ 14,650	\$ 14,650	0.15
1000 - INSTRUCTION Total	\$ 2,231,992	\$ 2,198,587	\$ 2,795,400	30.05	\$ 2,957,170	\$ 2,957,170	\$ 2,957,170	30.62
2000 - SUPPORT SERVICES								
2110 - Attendance and Social Work Services								
100 - Salaries	\$ 6,031	\$ 6,119	\$ 7,400	0.20	\$ 7,400	\$ 7,400	\$ 7,400	0.20
200 - Associated Payroll Costs	\$ 3,654	\$ 3,522	\$ 6,200		\$ 7,180	\$ 7,180	\$ 7,180	
400 - Supplies and Materials	\$ -	\$ -	\$ -		\$ 200	\$ 200	\$ 200	
2110 - Attendance and Social Work Services Total	\$ 9,684	\$ 9,641	\$ 13,600	0.20	\$ 14,780	\$ 14,780	\$ 14,780	0.20
2120 - Guidance Services								
300 - Purchased Services	\$ 59,500	\$ 75,000	\$ 80,000		\$ 87,000	\$ 87,000	\$ 87,000	
400 - Supplies and Materials	\$ -	\$ -	\$ 1,000		\$ 100	\$ 100	\$ 100	
2120 - Guidance Services Total	\$ 59,500	\$ 75,000	\$ 81,000		\$ 87,100	\$ 87,100	\$ 87,100	
2130 - Health Services								
300 - Purchased Services	\$ -	\$ 1,872	\$ 1,000		\$ 1,500	\$ 1,500	\$ 1,500	
400 - Supplies and Materials	\$ 881	\$ 1,296	\$ 1,500		\$ 1,000	\$ 1,000	\$ 1,000	
2130 - Health Services Total	\$ 881	\$ 3,167	\$ 2,500		\$ 2,500	\$ 2,500	\$ 2,500	
2222 - Library/Media Center								
100 - Salaries	\$ 7,655	\$ 9,153	\$ 11,000	0.50	\$ 11,500	\$ 11,500	\$ 11,500	0.50
200 - Associated Payroll Costs	\$ 3,103	\$ 3,482	\$ 4,300		\$ 14,270	\$ 14,270	\$ 14,270	
300 - Purchased Services	\$ 155	\$ -	\$ 900		\$ 200	\$ 200	\$ 200	
400 - Supplies and Materials	\$ 3,252	\$ 678	\$ 3,800		\$ 4,600	\$ 4,600	\$ 4,600	
600 - Other Objects	\$ -	\$ 115	\$ 200		\$ 200	\$ 200	\$ 200	
2222 - Library/Media Center Total	\$ 14,165	\$ 13,428	\$ 20,200	0.50	\$ 30,770	\$ 30,770	\$ 30,770	0.50

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
2229 - Other Educational Media Services								
300 - Purchased Services	\$ -	\$ -	\$ 1,000		\$ 1,000	\$ 1,000	\$ 1,000	
400 - Supplies and Materials	\$ 3,397	\$ -	\$ 1,000		\$ 1,000	\$ 1,000	\$ 1,000	
500 - Capital Outlay	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
600 - Other Objects	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
2229 - Other Educational Media Services Total	\$ 3,397	\$ -	\$ 2,000		\$ 2,000	\$ 2,000	\$ 2,000	
2230 - Assessment and Testing								
400 - Supplies and Materials	\$ -	\$ 368	\$ 1,000		\$ 500	\$ 500	\$ 500	
2230 - Assessment and Testing Total	\$ -	\$ 368	\$ 1,000		\$ 500	\$ 500	\$ 500	
2240 - Instructional Staff Development								
300 - Purchased Services			\$ -		\$ 3,000	\$ 3,000	\$ 3,000	
2240 - Instructional Staff Development Total			\$ -		\$ 3,000	\$ 3,000	\$ 3,000	
2310 - Board of Education Services								
300 - Purchased Services	\$ 24,641	\$ 33,549	\$ 44,300		\$ 37,700	\$ 37,700	\$ 37,700	
400 - Supplies and Materials	\$ -	\$ 85	\$ 1,000		\$ 1,100	\$ 1,100	\$ 1,100	
600 - Other Objects	\$ 38,680	\$ 35,638	\$ 47,000		\$ 51,000	\$ 51,000	\$ 51,000	
2310 - Board of Education Services Total	\$ 63,320	\$ 69,272	\$ 92,300		\$ 89,800	\$ 89,800	\$ 89,800	
2320 - Executive Administration Services								
100 - Salaries	\$ 55,000	\$ 55,100	\$ 85,000	1.50	\$ 95,500	\$ 95,500	\$ 95,500	1.50
200 - Associated Payroll Costs	\$ 29,936	\$ 27,910	\$ 63,100		\$ 74,850	\$ 74,850	\$ 74,850	
300 - Purchased Services	\$ 4,138	\$ 5,232	\$ 2,000		\$ 4,500	\$ 4,500	\$ 4,500	
400 - Supplies and Materials	\$ 722	\$ 1,149	\$ 2,600		\$ 2,600	\$ 2,600	\$ 2,600	
600 - Other Objects	\$ 5,168	\$ 3,917	\$ 3,500		\$ 3,500	\$ 3,500	\$ 3,500	
2320 - Executive Administration Services Total	\$ 94,964	\$ 93,309	\$ 156,200	1.50	\$ 180,950	\$ 180,950	\$ 180,950	1.50
2410 - Office of the Principal								
100 - Salaries	\$ 175,624	\$ 206,780	\$ 183,100	3.05	\$ 171,100	\$ 171,100	\$ 171,100	2.80
200 - Associated Payroll Costs	\$ 107,167	\$ 105,532	\$ 105,530		\$ 133,350	\$ 133,350	\$ 133,350	
300 - Purchased Services	\$ 14,012	\$ 13,530	\$ 15,300		\$ 16,300	\$ 16,300	\$ 16,300	
400 - Supplies and Materials	\$ 7,369	\$ 10,250	\$ 7,200		\$ 8,200	\$ 8,200	\$ 8,200	
600 - Other Objects	\$ 858	\$ 1,090	\$ 1,000		\$ 1,000	\$ 1,000	\$ 1,000	
2410 - Office of the Principal Total	\$ 305,029	\$ 337,182	\$ 312,130	3.05	\$ 329,950	\$ 329,950	\$ 329,950	2.80
2520 - Fiscal Services								
100 - Salaries	\$ 60,380	\$ 50,299	\$ 70,000	1.00	\$ 76,100	\$ 76,100	\$ 76,100	1.25
200 - Associated Payroll Costs	\$ 43,739	\$ 33,358	\$ 46,200		\$ 58,600	\$ 58,600	\$ 58,600	
300 - Purchased Services	\$ 2,882	\$ 1,310	\$ 3,500		\$ 15,600	\$ 15,600	\$ 15,600	
400 - Supplies and Materials	\$ 1,326	\$ 1,075	\$ 7,400		\$ 2,900	\$ 2,900	\$ 2,900	
600 - Other Objects	\$ 1,466	\$ 2,340	\$ 2,500		\$ 1,500	\$ 1,500	\$ 1,500	
2520 - Fiscal Services Total	\$ 109,793	\$ 88,382	\$ 129,600	1.00	\$ 154,700	\$ 154,700	\$ 154,700	1.25

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
2540 - Operation and Maintenance								
100 - Salaries	\$ 81,752	\$ 79,707	\$ 140,000	3.00	\$ 135,000	\$ 135,000	\$ 135,000	3.00
200 - Associated Payroll Costs	\$ 67,795	\$ 53,610	\$ 114,000		\$ 116,200	\$ 116,200	\$ 116,200	
300 - Purchased Services	\$ 179,024	\$ 49,792	\$ 55,100		\$ 71,000	\$ 71,000	\$ 71,000	
400 - Supplies and Materials	\$ 17,339	\$ 31,478	\$ 25,000		\$ 70,000	\$ 70,000	\$ 70,000	
600 - Other Objects	\$ -	\$ 991	\$ 800		\$ 800	\$ 800	\$ 800	
2540 - Operation and Maintenance Total	\$ 345,911	\$ 215,577	\$ 334,900	3.00	\$ 393,000	\$ 393,000	\$ 393,000	3.00
2542 - Care and Upkeep of Buildings								
300 - Purchased Services	\$ -	\$ 83,334	\$ 131,500		\$ 106,000	\$ 106,000	\$ 106,000	
500 - Capital Outlay					\$ 15,000	\$ 15,000	\$ 15,000	
2542 - Care and Upkeep of Buildings Total	\$ -	\$ 83,334	\$ 131,500		\$ 121,000	\$ 121,000	\$ 121,000	
2543 - Care and Upkeep of Grounds								
100 - Salaries	\$ 591							
200 - Associated Payroll Costs	\$ 245							
300 - Purchased Services	\$ 6,646	\$ 11,525	\$ 23,300		\$ 17,000	\$ 17,000	\$ 17,000	
400 - Supplies and Materials	\$ 1,754	\$ 3,264	\$ 3,000		\$ 15,000	\$ 15,000	\$ 15,000	
500 - Capital Outlay	\$ 11,500	\$ -	\$ 9,500		\$ 10,000	\$ 10,000	\$ 10,000	
2543 - Care and Upkeep of Grounds Total	\$ 20,737	\$ 14,789	\$ 35,800		\$ 42,000	\$ 42,000	\$ 42,000	
2550 - Student Transportation Services								
300 - Purchased Services	\$ 136,033	\$ 125,525	\$ 160,000		\$ 151,000	\$ 151,000	\$ 151,000	
400 - Supplies and Materials	\$ 13,843	\$ 16,959	\$ -		\$ 15,000	\$ 15,000	\$ 15,000	
2550 - Student Transportation Services Total	\$ 149,876	\$ 142,483	\$ 160,000		\$ 166,000	\$ 166,000	\$ 166,000	
2640 - Staff Services								
300 - Purchased Services	\$ -	\$ 477	\$ 1,000		\$ 500	\$ 500	\$ 500	
400 - Supplies and Materials	\$ -	\$ 265	\$ 500		\$ 500	\$ 500	\$ 500	
600 - Other Objects	\$ -	\$ 885	\$ 500		\$ 1,000	\$ 1,000	\$ 1,000	
2640 - Staff Services Total	\$ -	\$ 1,628	\$ 2,000		\$ 2,000	\$ 2,000	\$ 2,000	
2641 - Service Area Direction								
200 - Associated Payroll Costs	\$ 1,562	\$ -	\$ -		\$ -	\$ -	\$ -	
2641 - Service Area Direction Total	\$ 1,562	\$ -	\$ -		\$ -	\$ -	\$ -	
2642 - Recruitment and Placement Services								
400 - Supplies and Materials	\$ -	\$ 20	\$ -		\$ -	\$ -	\$ -	
600 - Other Objects	\$ 414	\$ 523	\$ -		\$ -	\$ -	\$ -	
2642 - Recruitment and Placement Services Total	\$ 414	\$ 543	\$ -		\$ -	\$ -	\$ -	

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
2660 - Technology Services								
100 - Salaries	\$ 7,703	\$ 4,088	\$ 14,600	0.14	\$ 14,600	\$ 14,600	\$ 14,600	0.16
200 - Associated Payroll Costs	\$ 3,199	\$ 1,480	\$ 5,700		\$ 7,220	\$ 7,220	\$ 7,220	
300 - Purchased Services	\$ 500	\$ 10	\$ -		\$ -	\$ -	\$ -	
400 - Supplies and Materials	\$ 21,139	\$ 3,494	\$ 20,000		\$ 20,000	\$ 20,000	\$ 20,000	
600 - Other Objects	\$ -	\$ 621	\$ -		\$ -	\$ -	\$ -	
2660 - Technology Services Total	\$ 32,540	\$ 9,692	\$ 40,300	0.14	\$ 41,820	\$ 41,820	\$ 41,820	0.16
2000 - SUPPORT SERVICES Total	\$ 1,211,774	\$ 1,157,795	\$ 1,515,030	9.39	\$ 1,661,870	\$ 1,661,870	\$ 1,661,870	9.41
3000 - ENTERPRISE AND COMMUNITY SERVICES								
3200 - Other Enterprise Services								
300 - Purchased Services	\$ 1,500	\$ 1,500	\$ 1,500		\$ 1,500	\$ 1,500	\$ 1,500	
400 - Supplies and Materials	\$ 1,273	\$ -	\$ 1,600		\$ 1,600	\$ 1,600	\$ 1,600	
600 - Other Objects	\$ -	\$ -	\$ 400		\$ 400	\$ 400	\$ 400	
3200 - Other Enterprise Services Total	\$ 2,773	\$ 1,500	\$ 3,500		\$ 3,500	\$ 3,500	\$ 3,500	
3000 - ENTERPRISE AND COMMUNITY SERVICES Total	\$ 2,773	\$ 1,500	\$ 3,500		\$ 3,500	\$ 3,500	\$ 3,500	
5200 - TRANSFER OF FUNDS								
5200 - Transfers of Funds								
700 - Transfers	\$ 225,922	\$ 124,864	\$ 312,600		\$ 314,250	\$ 314,250	\$ 314,250	
5200 - Transfers of Funds Total	\$ 225,922	\$ 124,864	\$ 312,600		\$ 314,250	\$ 314,250	\$ 314,250	
5200 - TRANSFER OF FUNDS Total	\$ 225,922	\$ 124,864	\$ 312,600		\$ 314,250	\$ 314,250	\$ 314,250	
6000 - CONTINGENCIES								
6110 - Operating Contingency								
800 - Other Use of Funds	\$ 18,373	\$ -	\$ 527,356		\$ 466,855	\$ 466,855	\$ 466,855	
6110 - Operating Contingency Total	\$ 18,373	\$ -	\$ 527,356		\$ 466,855	\$ 466,855	\$ 466,855	
6000 - CONTINGENCIES Total	\$ 18,373	\$ -	\$ 527,356		\$ 466,855	\$ 466,855	\$ 466,855	
100 - GENERAL FUND Total	\$ 3,690,834	\$ 3,482,746	\$ 5,153,886	39.44	\$ 5,403,645	\$ 5,403,645	\$ 5,403,645	40.03

Special Revenue Fund

The Special Revenue Fund accounts for proceeds from specific revenue sources that are restricted to expenditures for a specific purpose.

For our district, the Special Revenue Fund includes:

- Local, State and Federal grants
 - Nutrition Services
 - Athletics
 - Student Body Funds

		Actuals	Actuals	Adopted Budget	Proposed Budget	Approved Budget	Adopted Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021
Revenues	200 - BUDGET AUTHORITY						
	1000 - Local Sources						
	R1700 - STUDENT	\$	-	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
	1000 - Local Sources Total	\$	-	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
	2000 - Intermediate Sources						
	R2200 - RESTRICTED REVENUE	\$	-	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
	2000 - Intermediate Sources Total	\$	-	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
	3000 - State Sources						
	R3199 - OTHER UNRESTR GRANTS	\$	-	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
	3000 - State Sources Total	\$	-	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
	4000 - Federal Sources						
	R4100 - US FISH & WILDLIFE/REFUGE	\$	-	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
	4000 - Federal Sources Total	\$	-	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
	200 - BUDGET AUTHORITY Total	\$	-	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
200 - BUDGET AUTHORITY								
1000 - INSTRUCTION								
1111 - Elementary Instruction								
400 - Supplies and Materials	\$	-	\$ 25,000		\$ 25,000	\$ 25,000	\$ 25,000	
1111 - Elementary Instruction Total	\$	-	\$ 25,000		\$ 25,000	\$ 25,000	\$ 25,000	
1000 - INSTRUCTION Total	\$	-	\$ 25,000		\$ 25,000	\$ 25,000	\$ 25,000	
2000 - SUPPORT SERVICES								
2110 - Attendance and Social Work Services								
400 - Supplies and Materials	\$	-	\$ 25,000		\$ 25,000	\$ 25,000	\$ 25,000	
2110 - Attendance and Social Work Services Total	\$	-	\$ 25,000		\$ 25,000	\$ 25,000	\$ 25,000	
2000 - SUPPORT SERVICES Total	\$	-	\$ 25,000		\$ 25,000	\$ 25,000	\$ 25,000	
3000 - ENTERPRISE AND COMMUNITY SERVICES								
3100 - Food Services								
400 - Supplies and Materials	\$	-	\$ 25,000		\$ 25,000	\$ 25,000	\$ 25,000	
3100 - Food Services Total	\$	-	\$ 25,000		\$ 25,000	\$ 25,000	\$ 25,000	
3000 - ENTERPRISE AND COMMUNITY SERVICES Total	\$	-	\$ 25,000		\$ 25,000	\$ 25,000	\$ 25,000	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION								
4190 - Other Facilities Construction								
400 - Supplies and Materials	\$	-	\$ 17,984		\$ 25,000	\$ 25,000	\$ 25,000	
4190 - Other Facilities Construction Total	\$	-	\$ 17,984		\$ 25,000	\$ 25,000	\$ 25,000	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total	\$	-	\$ 17,984		\$ 25,000	\$ 25,000	\$ 25,000	
200 - BUDGET AUTHORITY Total	\$	-	\$ 92,984		\$ 100,000	\$ 100,000	\$ 100,000	

		Actuals	Actuals	Adopted Budget	Proposed Budget	Approved Budget	Adopted Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021
Revenues	201 - CARES ACT						
	4000 - Federal Sources						
	R4500 - REV FRM FED GRANTS				\$ 20,526	\$ 20,526	\$ 20,526
	4000 - Federal Sources Total				\$ 20,526	\$ 20,526	\$ 20,526
	201 - CARES ACT Total				\$ 20,526	\$ 20,526	\$ 20,526

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
201 - CARES ACT								
1000 - INSTRUCTION								
1111 - Elementary Instruction								
400 - Supplies and Materials					\$ 3,000	\$ 3,000	\$ 3,000	
1111 - Elementary Instruction Total					\$ 3,000	\$ 3,000	\$ 3,000	
1131 - High School Programs								
400 - Supplies and Materials					\$ 3,000	\$ 3,000	\$ 3,000	
1131 - High School Programs Total					\$ 3,000	\$ 3,000	\$ 3,000	
1000 - INSTRUCTION Total					\$ 6,000	\$ 6,000	\$ 6,000	
2000 - SUPPORT SERVICES								
2660 - Technology Services								
400 - Supplies and Materials					\$ 4,000	\$ 4,000	\$ 4,000	
2660 - Technology Services Total					\$ 4,000	\$ 4,000	\$ 4,000	
2000 - SUPPORT SERVICES Total					\$ 4,000	\$ 4,000	\$ 4,000	
3000 - ENTERPRISE AND COMMUNITY SERVICES								
3100 - Food Services								
100 - Salaries					\$ 4,000	\$ 4,000	\$ 4,000	
200 - Associated Payroll Costs					\$ 6,526	\$ 6,526	\$ 6,526	
3100 - Food Services Total					\$ 10,526	\$ 10,526	\$ 10,526	
3000 - ENTERPRISE AND COMMUNITY SERVICES Total					\$ 10,526	\$ 10,526	\$ 10,526	
201 - CARES ACT Total					\$ 20,526	\$ 20,526	\$ 20,526	

		Actuals	Actuals	Adopted Budget	Proposed Budget	Approved Budget	Adopted Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021
Revenues	202 - IDEA ENHANCEMENT GRANT						
	4000 - Federal Sources						
	R4505 - FED CFDA 10.555 SNP LUNCH	\$ -	\$ -	\$ 1,600	\$ -	\$ -	\$ -
	4000 - Federal Sources Total	\$ -	\$ -	\$ 1,600	\$ -	\$ -	\$ -
	202 - IDEA ENHANCEMENT GRANT Total	\$ -	\$ -	\$ 1,600	\$ -	\$ -	\$ -

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
202 - IDEA ENHANCEMENT GRANT								
1000 - INSTRUCTION								
1250 - Special Education Learning								
300 - Purchased Services	\$ -	\$ -	\$ 1,600		\$ -	\$ -	\$ -	
1250 - Special Education Learning Total	\$ -	\$ -	\$ 1,600		\$ -	\$ -	\$ -	
1000 - INSTRUCTION Total	\$ -	\$ -	\$ 1,600		\$ -	\$ -	\$ -	
202 - IDEA ENHANCEMENT GRANT Total	\$ -	\$ -	\$ 1,600		\$ -	\$ -	\$ -	

		Actuals	Actuals	Adopted Budget	Proposed Budget	Approved Budget	Adopted Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021
Revenues	204 - PRE SCHOOL GRANT						
	1000 - Local Sources						
	R1311 - INDIVIDUAL TUITION				\$ 16,000	\$ 16,000	\$ 16,000
	R1330 - TUITION PRE SCHOOL	\$ 15,235	\$ 17,094	\$ 16,000	\$ -	\$ -	\$ -
	R1331 - TUITION ASAP	\$ 960	\$ 760	\$ -	\$ -	\$ -	\$ -
	R1740 - FEES	\$ 180	\$ -	\$ -	\$ -	\$ -	\$ -
	1000 - Local Sources Total	\$ 16,375	\$ 17,854	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
	5200 - Interfund Transfers						
	R5201 - UNANTICIPATED REVENUE	\$ 6,480	\$ -	\$ -	\$ -	\$ -	\$ -
	5200 - Interfund Transfers Total	\$ 6,480	\$ -	\$ -	\$ -	\$ -	\$ -
	5400 - Beginning Fund Balance						
	R5400 - BEG FUND BAL	\$ 5,539	\$ 11,716	\$ 9,000	\$ 10,000	\$ 10,000	\$ 10,000
	5400 - Beginning Fund Balance Total	\$ 5,539	\$ 11,716	\$ 9,000	\$ 10,000	\$ 10,000	\$ 10,000
	204 - PRE SCHOOL GRANT Total	\$ 28,394	\$ 29,570	\$ 25,000	\$ 26,000	\$ 26,000	\$ 26,000

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
204 - PRE SCHOOL GRANT								
3000 - ENTERPRISE AND COMMUNITY SERVICES								
3310 - Preschool Program								
100 - Salaries	\$ 11,563	\$ 14,988	\$ 16,000	0.46	\$ 16,000	\$ 16,000	\$ 16,000	0.50
200 - Associated Payroll Costs	\$ 4,800	\$ 5,718	\$ 7,200		\$ 7,730	\$ 7,730	\$ 7,730	
300 - Purchased Services	\$ -	\$ -	\$ 500		\$ 1,800	\$ 1,800	\$ 1,800	
400 - Supplies and Materials	\$ 315	\$ 259	\$ 1,300		\$ 470	\$ 470	\$ 470	
3310 - Preschool Program Total	\$ 16,678	\$ 20,966	\$ 25,000	0.46	\$ 26,000	\$ 26,000	\$ 26,000	0.50
3000 - ENTERPRISE AND COMMUNITY SERVICES Total	\$ 16,678	\$ 20,966	\$ 25,000	0.46	\$ 26,000	\$ 26,000	\$ 26,000	0.50
204 - PRE SCHOOL GRANT Total	\$ 16,678	\$ 20,966	\$ 25,000	0.46	\$ 26,000	\$ 26,000	\$ 26,000	0.50

		Actuals	Actuals	Adopted Budget	Proposed Budget	Approved Budget	Adopted Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021
Revenues	205 - AFTER SCHOOL PROGRAM						
	1000 - Local Sources						
	R1331 - TUITION ASAP	\$ 6,985	\$ 8,602	\$ 7,000	\$ -	\$ -	\$ -
	R1740 - FEES				\$ 7,120	\$ 7,120	\$ 7,120
	R1990 - MISCELLANEOUS	\$ 1,542	\$ 91	\$ -	\$ -	\$ -	\$ -
	1000 - Local Sources Total	\$ 8,528	\$ 8,693	\$ 7,000	\$ 7,120	\$ 7,120	\$ 7,120
	5200 - Interfund Transfers						
	R5201 - UNANTICIPATED REVENUE	\$ 9,826	\$ -	\$ -	\$ -	\$ -	\$ -
	5200 - Interfund Transfers Total	\$ 9,826	\$ -	\$ -	\$ -	\$ -	\$ -
	5400 - Beginning Fund Balance						
	R5400 - BEG FUND BAL	\$ (9,826)	\$ 3,854	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
	5400 - Beginning Fund Balance Total	\$ (9,826)	\$ 3,854	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
	205 - AFTER SCHOOL PROGRAM Total	\$ 8,528	\$ 12,547	\$ 7,000	\$ 12,120	\$ 12,120	\$ 12,120

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
205 - AFTER SCHOOL PROGRAM								
3000 - ENTERPRISE AND COMMUNITY SERVICES								
3311 - After School Program								
100 - Salaries	\$ 2,288	\$ 4,746	\$ 3,900	0.15	\$ 5,700	\$ 5,700	\$ 5,700	0.19
200 - Associated Payroll Costs	\$ 1,616	\$ 614	\$ 2,000		\$ 2,920	\$ 2,920	\$ 2,920	
300 - Purchased Services	\$ -	\$ -	\$ 400		\$ 500	\$ 500	\$ 500	
400 - Supplies and Materials	\$ 770	\$ 594	\$ 700		\$ 2,500	\$ 2,500	\$ 2,500	
600 - Other Objects	\$ -	\$ -	\$ -		\$ 500	\$ 500	\$ 500	
3311 - After School Program Total	\$ 4,674	\$ 5,954	\$ 7,000	0.15	\$ 12,120	\$ 12,120	\$ 12,120	0.19
3000 - ENTERPRISE AND COMMUNITY SERVICES Total	\$ 4,674	\$ 5,954	\$ 7,000	0.15	\$ 12,120	\$ 12,120	\$ 12,120	0.19
205 - AFTER SCHOOL PROGRAM Total	\$ 4,674	\$ 5,954	\$ 7,000	0.15	\$ 12,120	\$ 12,120	\$ 12,120	0.19

		Actuals	Actuals	Adopted Budget	Proposed Budget	Approved Budget	Adopted Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021
Revenues	206 - ASPIRE						
	3000 - State Sources						
	R3299 - RESTR GRANTS OTHER	\$ -	\$ -	\$ 3,500	\$ 2,000	\$ 2,000	\$ 2,000
	3000 - State Sources Total	\$ -	\$ -	\$ 3,500	\$ 2,000	\$ 2,000	\$ 2,000
	206 - ASPIRE Total	\$ -	\$ -	\$ 3,500	\$ 2,000	\$ 2,000	\$ 2,000

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
206 - ASPIRE								
1000 - INSTRUCTION								
1299 - Other Programs (Aspire)								
400 - Supplies and Materials	\$	-	\$ 3,500		\$ 1,500	\$ 1,500	\$ 1,500	
1299 - Other Programs (Aspire) Total	\$	-	\$ 3,500		\$ 1,500	\$ 1,500	\$ 1,500	
1000 - INSTRUCTION Total	\$	-	\$ 3,500		\$ 1,500	\$ 1,500	\$ 1,500	
2000 - SUPPORT SERVICES								
2240 - Instructional Staff Development								
300 - Purchased Services			\$ -		\$ 500	\$ 500	\$ 500	500
2240 - Instructional Staff Development Total			\$ -		\$ 500	\$ 500	\$ 500	500
2000 - SUPPORT SERVICES Total			\$ -		\$ 500	\$ 500	\$ 500	500
206 - ASPIRE Total	\$	-	\$ 3,500		\$ 2,000	\$ 2,000	\$ 2,000	2,000

		Actuals	Actuals	Adopted Budget	Proposed Budget	Approved Budget	Adopted Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021
Revenues	207 - OUTDOOR SCHOOL						
	3000 - State Sources						
	R3299 - RESTR GRANTS OTHER	\$ 7,410	\$ 7,410	\$ 7,600	\$ 4,200	\$ 4,200	\$ 4,200
	3000 - State Sources Total	\$ 7,410	\$ 7,410	\$ 7,600	\$ 4,200	\$ 4,200	\$ 4,200
	5400 - Beginning Fund Balance						
	R5400 - BEG FUND BAL		\$ -	\$ -	\$ 8,800	\$ 8,800	\$ 8,800
	5400 - Beginning Fund Balance Total		\$ -	\$ -	\$ 8,800	\$ 8,800	\$ 8,800
	207 - OUTDOOR SCHOOL Total	\$ 7,410	\$ 7,410	\$ 7,600	\$ 13,000	\$ 13,000	\$ 13,000

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
207 - OUTDOOR SCHOOL								
1000 - INSTRUCTION								
1111 - Elementary Instruction								
400 - Supplies and Materials	\$	-	\$ 6,000					
1111 - Elementary Instruction Total	\$	-	\$ 6,000					
1122 - Middle/Junior Extracurricular								
300 - Purchased Services				\$	10,000	\$ 10,000	\$ 10,000	
400 - Supplies and Materials				\$	1,400	\$ 1,400	\$ 1,400	
1122 - Middle/Junior Extracurricular Total				\$	11,400	\$ 11,400	\$ 11,400	
1000 - INSTRUCTION Total	\$	-	\$ 6,000	\$	11,400	\$ 11,400	\$ 11,400	
2000 - SUPPORT SERVICES								
2550 - Student Transportation Services								
300 - Purchased Services	\$	-	\$ 1,600	\$	1,600	\$ 1,600	\$ 1,600	
2550 - Student Transportation Services Total	\$	-	\$ 1,600	\$	1,600	\$ 1,600	\$ 1,600	
2000 - SUPPORT SERVICES Total	\$	-	\$ 1,600	\$	1,600	\$ 1,600	\$ 1,600	
207 - OUTDOOR SCHOOL Total	\$	-	\$ 7,600	\$	13,000	\$ 13,000	\$ 13,000	

		Actuals	Actuals	Adopted Budget	Proposed Budget	Approved Budget	Adopted Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021
Revenues	208 - IDEA						
	4000 - Federal Sources						
	R4508 - FEDERAL GRANTS	\$ 28,462	\$ 33,739	\$ 36,000	\$ 36,970	\$ 36,970	\$ 36,970
	R4573 - FED GRANT CFDA 84.173	\$ -	\$ -	\$ 800	\$ 800	\$ 800	\$ 800
	4000 - Federal Sources Total	\$ 28,462	\$ 33,739	\$ 36,800	\$ 37,770	\$ 37,770	\$ 37,770
	5400 - Beginning Fund Balance						
	R5400 - BEG FUND BAL	\$ -	\$ 201	\$ -	\$ -	\$ -	\$ -
	5400 - Beginning Fund Balance Total	\$ -	\$ 201	\$ -	\$ -	\$ -	\$ -
	208 - IDEA Total	\$ 28,462	\$ 33,940	\$ 36,800	\$ 37,770	\$ 37,770	\$ 37,770

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
208 - IDEA								
1000 - INSTRUCTION								
1250 - Special Education Learning								
100 - Salaries	\$ 15,839	\$ 19,773	\$ 20,000	1.00	\$ 16,000	\$ 16,000	\$ 16,000	0.62
200 - Associated Payroll Costs	\$ 12,422	\$ 13,967	\$ 16,800		\$ 18,270	\$ 18,270	\$ 18,270	
300 - Purchased Services	\$ -	\$ -	\$ -		\$ 3,500	\$ 3,500	\$ 3,500	
1250 - Special Education Learning Total	\$ 28,261	\$ 33,740	\$ 36,800	1.00	\$ 37,770	\$ 37,770	\$ 37,770	0.62
1000 - INSTRUCTION Total	\$ 28,261	\$ 33,740	\$ 36,800	1.00	\$ 37,770	\$ 37,770	\$ 37,770	0.62
208 - IDEA Total	\$ 28,261	\$ 33,740	\$ 36,800	1.00	\$ 37,770	\$ 37,770	\$ 37,770	0.62

		Actuals	Actuals	Adopted Budget	Proposed Budget	Approved Budget	Adopted Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021
Revenues	209 - SPR&I						
	4000 - Federal Sources						
	R4508 - FEDERAL GRANTS	\$ 328	\$ 1,229	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
	4000 - Federal Sources Total	\$ 328	\$ 1,229	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
	209 - SPR&I Total	\$ 328	\$ 1,229	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
209 - SPR&I								
1000 - INSTRUCTION								
1250 - Special Education Learning								
100 - Salaries	\$ 301	\$ 1,000	\$ -		\$ -	\$ -	\$ -	
200 - Associated Payroll Costs	\$ 27	\$ 229	\$ -		\$ -	\$ -	\$ -	
300 - Purchased Services	\$ -	\$ -	\$ 1,300		\$ 1,300	\$ 1,300	\$ 1,300	
1250 - Special Education Learning Total	\$ 328	\$ 1,229	\$ 1,300		\$ 1,300	\$ 1,300	\$ 1,300	
1000 - INSTRUCTION Total	\$ 328	\$ 1,229	\$ 1,300		\$ 1,300	\$ 1,300	\$ 1,300	
209 - SPR&I Total	\$ 328	\$ 1,229	\$ 1,300		\$ 1,300	\$ 1,300	\$ 1,300	

		Actuals	Actuals	Adopted Budget	Proposed Budget	Approved Budget	Adopted Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021
Revenues	210 - ERATE FUND						
	1000 - Local Sources						
	R1990 - MISCELLANEOUS	\$ -	\$ 16,324	\$ 5,282	\$ 9,500	\$ 9,500	\$ 9,500
	1000 - Local Sources Total	\$ -	\$ 16,324	\$ 5,282	\$ 9,500	\$ 9,500	\$ 9,500
	4000 - Federal Sources						
	R4502 - FED GRANT CFDA 84.367	\$ 2,075	\$ -	\$ -	\$ -	\$ -	\$ -
	4000 - Federal Sources Total	\$ 2,075	\$ -	\$ -	\$ -	\$ -	\$ -
	5400 - Beginning Fund Balance						
	R5400 - BEG FUND BAL	\$ 4,223	\$ 3,660	\$ 4,000	\$ 17,000	\$ 17,000	\$ 17,000
	5400 - Beginning Fund Balance Total	\$ 4,223	\$ 3,660	\$ 4,000	\$ 17,000	\$ 17,000	\$ 17,000
	210 - ERATE FUND Total	\$ 6,298	\$ 19,984	\$ 9,282	\$ 26,500	\$ 26,500	\$ 26,500

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
210 - ERATE FUND								
2000 - SUPPORT SERVICES								
2229 - Other Educational Media Services								
300 - Purchased Services	\$ 2,638	\$ -	\$ -		\$ -	\$ -	\$ -	
400 - Supplies and Materials	\$ -	\$ 1,392	\$ -		\$ -	\$ -	\$ -	
2229 - Other Educational Media Services Total	\$ 2,638	\$ 1,392	\$ -		\$ -	\$ -	\$ -	
2660 - Technology Services								
300 - Purchased Services		\$ -	\$ -		\$ 26,500	\$ 26,500	\$ 26,500	
400 - Supplies and Materials		\$ -	\$ 9,282		\$ -	\$ -	\$ -	
2660 - Technology Services Total		\$ -	\$ 9,282		\$ 26,500	\$ 26,500	\$ 26,500	
2000 - SUPPORT SERVICES Total	\$ 2,638	\$ 1,392	\$ 9,282		\$ 26,500	\$ 26,500	\$ 26,500	
210 - ERATE FUND Total	\$ 2,638	\$ 1,392	\$ 9,282		\$ 26,500	\$ 26,500	\$ 26,500	

		Actuals	Actuals	Adopted Budget	Proposed Budget	Approved Budget	Adopted Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021
Revenues	211 - TITLE 1-A & 1-D GRANTS						
	4000 - Federal Sources						
	R4501 - FED GRANT CFDA 84.010	\$ 30,253	\$ 27,913	\$ 28,000	\$ 30,640	\$ 30,640	\$ 30,640
	4000 - Federal Sources Total	\$ 30,253	\$ 27,913	\$ 28,000	\$ 30,640	\$ 30,640	\$ 30,640
	211 - TITLE 1-A & 1-D GRANTS Total	\$ 30,253	\$ 27,913	\$ 28,000	\$ 30,640	\$ 30,640	\$ 30,640

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
211 - TITLE 1-A & 1-D GRANTS								
1000 - INSTRUCTION								
1272 - Title IA/D								
100 - Salaries	\$ 19,413	\$ 25,016	\$ 16,600	0.25	\$ 17,500	\$ 17,500	\$ 17,500	0.25
200 - Associated Payroll Costs	\$ 10,773	\$ 15,603	\$ 11,200		\$ 12,640	\$ 12,640	\$ 12,640	
300 - Purchased Services	\$ -	\$ -	\$ 100		\$ -	\$ -	\$ -	
400 - Supplies and Materials	\$ 67	\$ -	\$ 100		\$ 500	\$ 500	\$ 500	
1272 - Title IA/D Total	\$ 30,253	\$ 40,619	\$ 28,000	0.25	\$ 30,640	\$ 30,640	\$ 30,640	0.25
1000 - INSTRUCTION Total	\$ 30,253	\$ 40,619	\$ 28,000	0.25	\$ 30,640	\$ 30,640	\$ 30,640	0.25
211 - TITLE 1-A & 1-D GRANTS Total	\$ 30,253	\$ 40,619	\$ 28,000	0.25	\$ 30,640	\$ 30,640	\$ 30,640	0.25

		Actuals	Actuals	Adopted Budget	Proposed Budget	Approved Budget	Adopted Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021
Revenues	213 - TITLE 2A & 2D GRANT						
	4000 - Federal Sources						
	R4502 - FED GRANT CFDA 84.367	\$ 4,828	\$ 4,468	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
	4000 - Federal Sources Total	\$ 4,828	\$ 4,468	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
	213 - TITLE 2A & 2D GRANT Total	\$ 4,828	\$ 4,468	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
213 - TITLE 2A & 2D GRANT								
1000 - INSTRUCTION								
1272 - Title IA/D								
100 - Salaries	\$ 2,926	\$ 9,985	\$ 2,700	0.07	\$ 2,600	\$ 2,600	\$ 2,600	0.04
200 - Associated Payroll Costs	\$ 1,902	\$ 6,313	\$ 1,800		\$ 1,900	\$ 1,900	\$ 1,900	
400 - Supplies and Materials	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
1272 - Title IA/D Total	\$ 4,828	\$ 16,299	\$ 4,500	0.07	\$ 4,500	\$ 4,500	\$ 4,500	0.04
1000 - INSTRUCTION Total	\$ 4,828	\$ 16,299	\$ 4,500	0.07	\$ 4,500	\$ 4,500	\$ 4,500	0.04
213 - TITLE 2A & 2D GRANT Total	\$ 4,828	\$ 16,299	\$ 4,500	0.07	\$ 4,500	\$ 4,500	\$ 4,500	0.04

		Actuals	Actuals	Adopted Budget	Proposed Budget	Approved Budget	Adopted Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021
Revenues	214 - TITLE IV-A STUDENT SUPPRT						
	4000 - Federal Sources						
	R4524 - FED GRANT CFDA 84.424	\$ -	\$ -	\$ 10,000	\$ 12,500	\$ 12,500	\$ 12,500
	4000 - Federal Sources Total	\$ -	\$ -	\$ 10,000	\$ 12,500	\$ 12,500	\$ 12,500
	214 - TITLE IV-A STUDENT SUPPRT Total	\$ -	\$ -	\$ 10,000	\$ 12,500	\$ 12,500	\$ 12,500

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
214 - TITLE IV-A STUDENT SUPPRT								
1000 - INSTRUCTION								
1272 - Title IA/D								
100 - Salaries	\$ -	\$ 1,389	\$ 5,900	0.09	\$ 7,500	\$ 7,500	\$ 7,500	0.08
200 - Associated Payroll Costs	\$ -	\$ 648	\$ 4,100		\$ 5,000	\$ 5,000	\$ 5,000	
400 - Supplies and Materials	\$ -	\$ 10,000	\$ -		\$ -	\$ -	\$ -	
1272 - Title IA/D Total	\$ -	\$ 12,037	\$ 10,000	0.09	\$ 12,500	\$ 12,500	\$ 12,500	0.08
1000 - INSTRUCTION Total	\$ -	\$ 12,037	\$ 10,000	0.09	\$ 12,500	\$ 12,500	\$ 12,500	0.08
214 - TITLE IV-A STUDENT SUPPRT Total	\$ -	\$ 12,037	\$ 10,000	0.09	\$ 12,500	\$ 12,500	\$ 12,500	0.08

		Actuals	Actuals	Adopted Budget	Proposed Budget	Approved Budget	Adopted Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021
Revenues	215 - RURAL ED GRANT						
	4000 - Federal Sources						
	R4502 - FED GRANT CFDA 84.367	\$ -	\$ 10,856	\$ 10,000	\$ 41,000	\$ 41,000	\$ 41,000
	R4558 - FED GRANT CFDA 84.358A	\$ 18,651	\$ -	\$ -	\$ -	\$ -	\$ -
	4000 - Federal Sources Total	\$ 18,651	\$ 10,856	\$ 10,000	\$ 41,000	\$ 41,000	\$ 41,000
	5400 - Beginning Fund Balance						
	R5400 - BEG FUND BAL	\$ -	\$ (10,856)	\$ -	\$ -	\$ -	\$ -
	5400 - Beginning Fund Balance Total	\$ -	\$ (10,856)	\$ -	\$ -	\$ -	\$ -
	215 - RURAL ED GRANT Total	\$ 18,651	\$ -	\$ 10,000	\$ 41,000	\$ 41,000	\$ 41,000

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
215 - RURAL ED GRANT								
1000 - INSTRUCTION								
1131 - High School Programs								
300 - Purchased Services	\$ 1,045	\$ -	\$ -		\$ -	\$ -	\$ -	
1131 - High School Programs Total	\$ 1,045	\$ -	\$ -		\$ -	\$ -	\$ -	
1272 - Title IA/D								
100 - Salaries	\$ 17,764	\$ 12,736	\$ -		\$ 3,300	\$ 3,300	\$ 3,300	0.04
200 - Associated Payroll Costs	\$ 10,698	\$ 8,307	\$ -		\$ 2,370	\$ 2,370	\$ 2,370	
400 - Supplies and Materials	\$ -	\$ -	\$ 10,000		\$ 35,330	\$ 35,330	\$ 35,330	
1272 - Title IA/D Total	\$ 28,462	\$ 21,043	\$ 10,000		\$ 41,000	\$ 41,000	\$ 41,000	0.04
1000 - INSTRUCTION Total	\$ 29,507	\$ 21,043	\$ 10,000		\$ 41,000	\$ 41,000	\$ 41,000	0.04
215 - RURAL ED GRANT Total	\$ 29,507	\$ 21,043	\$ 10,000		\$ 41,000	\$ 41,000	\$ 41,000	0.04

		Actuals	Actuals	Adopted Budget	Proposed Budget	Approved Budget	Adopted Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021
Revenues	217 - P-3 GRANT						
	5400 - Beginning Fund Balance						
	R5400 - BEG FUND BAL	\$ 12,782	\$ 9,563	\$ -	\$ -	\$ -	\$ -
	5400 - Beginning Fund Balance Total	\$ 12,782	\$ 9,563	\$ -	\$ -	\$ -	\$ -
	217 - P-3 GRANT Total	\$ 12,782	\$ 9,563	\$ -	\$ -	\$ -	\$ -

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
217 - P-3 GRANT								
1000 - INSTRUCTION								
1111 - Elementary Instruction								
100 - Salaries	\$ 1,943	\$ 271	\$ -		\$ -	\$ -	\$ -	
200 - Associated Payroll Costs	\$ 639	\$ 23	\$ -		\$ -	\$ -	\$ -	
300 - Purchased Services	\$ 637	\$ -	\$ -		\$ -	\$ -	\$ -	
400 - Supplies and Materials	\$ -	\$ 147	\$ -		\$ -	\$ -	\$ -	
1111 - Elementary Instruction Total	\$ 3,219	\$ 441	\$ -		\$ -	\$ -	\$ -	
1000 - INSTRUCTION Total	\$ 3,219	\$ 441	\$ -		\$ -	\$ -	\$ -	
217 - P-3 GRANT Total	\$ 3,219	\$ 441	\$ -		\$ -	\$ -	\$ -	

		Actuals	Actuals	Adopted Budget	Proposed Budget	Approved Budget	Adopted Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021
Revenues	218 - FARM TO SCHOOL						
	3000 - State Sources						
	R3299 - RESTR GRANTS OTHER	\$ 1,487	\$ 551	\$ 2,000	\$ 2,200	\$ 2,200	\$ 2,200
	3000 - State Sources Total	\$ 1,487	\$ 551	\$ 2,000	\$ 2,200	\$ 2,200	\$ 2,200
	218 - FARM TO SCHOOL Total	\$ 1,487	\$ 551	\$ 2,000	\$ 2,200	\$ 2,200	\$ 2,200

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
218 - FARM TO SCHOOL								
3000 - ENTERPRISE AND COMMUNITY SERVICES								
3100 - Food Services								
300 - Purchased Services	\$ 194	\$ -	\$ -		\$ -	\$ -	\$ -	
400 - Supplies and Materials	\$ 1,293	\$ 816	\$ 2,000		\$ 2,200	\$ 2,200	\$ 2,200	
3100 - Food Services Total	\$ 1,487	\$ 816	\$ 2,000		\$ 2,200	\$ 2,200	\$ 2,200	
3000 - ENTERPRISE AND COMMUNITY SERVICES Total	\$ 1,487	\$ 816	\$ 2,000		\$ 2,200	\$ 2,200	\$ 2,200	
218 - FARM TO SCHOOL Total	\$ 1,487	\$ 816	\$ 2,000		\$ 2,200	\$ 2,200	\$ 2,200	

		Actuals	Actuals	Adopted Budget	Proposed Budget	Approved Budget	Adopted Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021
Revenues	220 - UNEMPLOYMENT FUND						
	1000 - Local Sources						
	R1510 - INTEREST EARNINGS	\$ -	\$ 819	\$ -	\$ 200	\$ 200	\$ 200
	1000 - Local Sources Total	\$ -	\$ 819	\$ -	\$ 200	\$ 200	\$ 200
	5400 - Beginning Fund Balance						
	R5400 - BEG FUND BAL	\$ 12,069	\$ 12,069	\$ 13,300	\$ 15,000	\$ 15,000	\$ 15,000
	5400 - Beginning Fund Balance Total	\$ 12,069	\$ 12,069	\$ 13,300	\$ 15,000	\$ 15,000	\$ 15,000
	220 - UNEMPLOYMENT FUND Total	\$ 12,069	\$ 12,888	\$ 13,300	\$ 15,200	\$ 15,200	\$ 15,200

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
220 - UNEMPLOYMENT FUND								
1000 - INSTRUCTION								
1132 - High School Extracurricular								
200 - Associated Payroll Costs	\$	-	\$ 2,300		\$ 13,200	\$ 13,200	\$ 13,200	
1132 - High School Extracurricular Total	\$ -	\$ -	\$ 2,300		\$ 13,200	\$ 13,200	\$ 13,200	
1000 - INSTRUCTION Total	\$ -	\$ -	\$ 2,300		\$ 13,200	\$ 13,200	\$ 13,200	
6000 - CONTINGENCIES								
6110 - Operating Contingency								
800 - Other Use of Funds	\$	-	\$ 11,000		\$ 2,000	\$ 2,000	\$ 2,000	2,000
6110 - Operating Contingency Total	\$ -	\$ -	\$ 11,000		\$ 2,000	\$ 2,000	\$ 2,000	2,000
6000 - CONTINGENCIES Total	\$ -	\$ -	\$ 11,000		\$ 2,000	\$ 2,000	\$ 2,000	2,000
220 - UNEMPLOYMENT FUND Total	\$ -	\$ -	\$ 13,300		\$ 15,200	\$ 15,200	\$ 15,200	15,200

		Actuals	Actuals	Adopted Budget	Proposed Budget	Approved Budget	Adopted Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021
Revenues	250 - FACILITY IMPROVEMENTS						
	3000 - State Sources						
	R3299 - RESTR GRANTS OTHER	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ -
	3000 - State Sources Total	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ -
	5200 - Interfund Transfers						
	R5200 - INTERFUND TRANSFERS	\$ 75,000	\$ -	\$ 175,000	\$ 65,000	\$ 65,000	\$ 65,000
	5200 - Interfund Transfers Total	\$ 75,000	\$ -	\$ 175,000	\$ 65,000	\$ 65,000	\$ 65,000
	5400 - Beginning Fund Balance						
	R5400 - BEG FUND BAL	\$ 134,157	\$ 136,640	\$ 137,000	\$ 35,000	\$ 35,000	\$ 35,000
	5400 - Beginning Fund Balance Total	\$ 134,157	\$ 136,640	\$ 137,000	\$ 35,000	\$ 35,000	\$ 35,000
	250 - FACILITY IMPROVEMENTS Total	\$ 209,157	\$ 136,640	\$ 382,000	\$ 100,000	\$ 100,000	\$ 100,000

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
250 - FACILITY IMPROVEMENTS								
2000 - SUPPORT SERVICES								
2549 - Other Operation and Maintenance								
300 - Purchased Services	\$	55,135	\$ 70,000		\$ -	\$ -	\$ -	
2549 - Other Operation and Maintenance Total	\$	55,135	\$ 70,000		\$ -	\$ -	\$ -	
2000 - SUPPORT SERVICES Total	\$	55,135	\$ 70,000		\$ -	\$ -	\$ -	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION								
4150 - Facilities Acquisition - Building, Construction, Improvement								
300 - Purchased Services	\$	-	\$ -	15,000	\$ 80,000	\$ 80,000	\$ 80,000	
500 - Capital Outlay	\$	72,517	\$ -	297,000	\$ 20,000	\$ 20,000	\$ 20,000	
4150 - Facilities Acquisition - Building, Construction, Improvement Tot	\$	72,517	\$ -	312,000	\$ 100,000	\$ 100,000	\$ 100,000	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total	\$	72,517	\$ -	312,000	\$ 100,000	\$ 100,000	\$ 100,000	
250 - FACILITY IMPROVEMENTS Total	\$	72,517	\$ 55,135	\$ 382,000	\$ 100,000	\$ 100,000	\$ 100,000	

		Actuals	Actuals	Adopted Budget	Proposed Budget	Approved Budget	Adopted Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021
Revenues	251 - FOOD SERVICE						
	1000 - Local Sources						
	R1610 - DAILY SALES - STUDENTS	\$ 45,289	\$ 42,316	\$ -	\$ 47,000	\$ 47,000	\$ 47,000
	R1611 - BREAKFAST	\$ -	\$ -	\$ 12,500	\$ -	\$ -	\$ -
	R1612 - LUNCH	\$ -	\$ (40)	\$ 22,000	\$ -	\$ -	\$ -
	R1620 - DAILY SALES-NRP ADULTS	\$ -	\$ -	\$ 9,800	\$ -	\$ -	\$ -
	R1630 - SPECIAL FUNCTIONS	\$ 282	\$ -	\$ -	\$ -	\$ -	\$ -
	R1960 - RECOV PRIOR YRS EXP	\$ 209	\$ -	\$ -	\$ -	\$ -	\$ -
	R1990 - MISCELLANEOUS	\$ -	\$ 141	\$ -	\$ -	\$ -	\$ -
	1000 - Local Sources Total	\$ 45,781	\$ 42,417	\$ 44,300	\$ 47,000	\$ 47,000	\$ 47,000
	3000 - State Sources						
	R3102 - SSF-LUNCH MATCH	\$ 894	\$ 813	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
	R3299 - RESTR GRANTS OTHER	\$ 1,628	\$ 382	\$ 4,800	\$ 1,000	\$ 1,000	\$ 1,000
	3000 - State Sources Total	\$ 2,522	\$ 1,195	\$ 5,800	\$ 2,000	\$ 2,000	\$ 2,000
	4000 - Federal Sources						
	R4503 - SNP BREAKFAST REIMB	\$ 18,692	\$ 17,799	\$ 23,000	\$ 19,000	\$ 19,000	\$ 19,000
	R4504 - SNP LUNCH REIMB	\$ -	\$ 19,596	\$ 40,000	\$ 33,000	\$ 33,000	\$ 33,000
	R4505 - FED CFDA 10.555 SNP LUNCH	\$ 32,905	\$ 11,295	\$ -	\$ -	\$ -	\$ -
	R4900 - RV FRM FED GOVERNMENT	\$ -	\$ -	\$ 9,500	\$ 2,500	\$ 2,500	\$ 2,500
	4000 - Federal Sources Total	\$ 51,597	\$ 48,690	\$ 72,500	\$ 54,500	\$ 54,500	\$ 54,500
	5200 - Interfund Transfers						
	R5200 - INTERFUND TRANSFERS	\$ 19,000	\$ -	\$ 20,000	\$ 52,200	\$ 52,200	\$ 52,200
	5200 - Interfund Transfers Total	\$ 19,000	\$ -	\$ 20,000	\$ 52,200	\$ 52,200	\$ 52,200
	5400 - Beginning Fund Balance						
	R5400 - BEG FUND BAL	\$ 10,936	\$ 22,717	\$ -	\$ -	\$ -	\$ -
	5400 - Beginning Fund Balance Total	\$ 10,936	\$ 22,717	\$ -	\$ -	\$ -	\$ -
	251 - FOOD SERVICE Total	\$ 129,836	\$ 115,019	\$ 142,600	\$ 155,700	\$ 155,700	\$ 155,700

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
251 - FOOD SERVICE								
3000 - ENTERPRISE AND COMMUNITY SERVICES								
3100 - Food Services								
100 - Salaries	\$ 28,149	\$ 31,236	\$ 34,000	1.38	\$ 42,000	\$ 42,000	\$ 42,000	1.50
200 - Associated Payroll Costs	\$ 21,368	\$ 23,562	\$ 34,300		\$ 43,950	\$ 43,950	\$ 43,950	
300 - Purchased Services	\$ 3,945	\$ 2,716	\$ 5,800		\$ 6,300	\$ 6,300	\$ 6,300	
400 - Supplies and Materials	\$ 50,321	\$ 52,353	\$ 62,500		\$ 57,650	\$ 57,650	\$ 57,650	
500 - Capital Outlay	\$ 2,035	\$ -	\$ 5,000		\$ 5,000	\$ 5,000	\$ 5,000	
600 - Other Objects	\$ 1,301	\$ 706	\$ 1,000		\$ 800	\$ 800	\$ 800	
3100 - Food Services Total	\$ 107,119	\$ 110,572	\$ 142,600	1.38	\$ 155,700	\$ 155,700	\$ 155,700	1.50
3120 - Food Preparation and Dispensing Services								
400 - Supplies and Materials	\$ -	\$ 226	\$ -		\$ -	\$ -	\$ -	
3120 - Food Preparation and Dispensing Services Total	\$ -	\$ 226	\$ -		\$ -	\$ -	\$ -	
3000 - ENTERPRISE AND COMMUNITY SERVICES Total	\$ 107,119	\$ 110,799	\$ 142,600	1.38	\$ 155,700	\$ 155,700	\$ 155,700	1.50
251 - FOOD SERVICE Total	\$ 107,119	\$ 110,799	\$ 142,600	1.38	\$ 155,700	\$ 155,700	\$ 155,700	1.50

		Actuals	Actuals	Adopted Budget	Proposed Budget	Approved Budget	Adopted Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021
Revenues	252 - STUDENT ACTIVITY						
	1000 - Local Sources						
	R1720 - SALES	\$ 10,978	\$ 6,787	\$ -	\$ -	\$ -	\$ -
	R1740 - FEES	\$ 1,885	\$ 1,348	\$ -	\$ -	\$ -	\$ -
	R1750 - CONCESSIONS	\$ 1,484	\$ -	\$ -	\$ -	\$ -	\$ -
	R1760 - CLUB FUND RAISING	\$ 36,721	\$ 57,010	\$ 400	\$ -	\$ -	\$ -
	R1790 - EX CURRICULAR FEES	\$ 3,535	\$ 6,128	\$ 60,000	\$ 75,000	\$ 75,000	\$ 75,000
	R1920 - PRIVATE CONTRIBUTIONS	\$ 850	\$ 1,941	\$ -	\$ -	\$ -	\$ -
	R1990 - MISCELLANEOUS	\$ 299	\$ 691	\$ -	\$ -	\$ -	\$ -
	1000 - Local Sources Total	\$ 55,751	\$ 73,905	\$ 60,400	\$ 75,000	\$ 75,000	\$ 75,000
	5200 - Interfund Transfers						
	R5202 - UNANTICIPATED REV	\$ 2,067	\$ -	\$ -	\$ -	\$ -	\$ -
	5200 - Interfund Transfers Total	\$ 2,067	\$ -	\$ -	\$ -	\$ -	\$ -
	5400 - Beginning Fund Balance						
	R5400 - BEG FUND BAL	\$ 57,862	\$ 69,781	\$ 75,000	\$ 68,000	\$ 68,000	\$ 68,000
	5400 - Beginning Fund Balance Total	\$ 57,862	\$ 69,781	\$ 75,000	\$ 68,000	\$ 68,000	\$ 68,000
	252 - STUDENT ACTIVITY Total	\$ 115,680	\$ 143,686	\$ 135,400	\$ 143,000	\$ 143,000	\$ 143,000

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
252 - STUDENT ACTIVITY								
1000 - INSTRUCTION								
1122 - Middle/Junior Extracurricular								
400 - Supplies and Materials	\$ -	\$ -	\$ 200		\$ -	\$ -	\$ -	
1122 - Middle/Junior Extracurricular Total	\$ -	\$ -	\$ 200		\$ -	\$ -	\$ -	
1132 - High School Extracurricular								
300 - Purchased Services	\$ 6,614	\$ 5,901	\$ -		\$ 10,000	\$ 10,000	\$ 10,000	
400 - Supplies and Materials	\$ 39,190	\$ 55,698	\$ 135,200		\$ 128,000	\$ 128,000	\$ 128,000	
600 - Other Objects	\$ 95	\$ 75	\$ -		\$ 5,000	\$ 5,000	\$ 5,000	
1132 - High School Extracurricular Total	\$ 45,899	\$ 61,674	\$ 135,200		\$ 143,000	\$ 143,000	\$ 143,000	
1000 - INSTRUCTION Total	\$ 45,899	\$ 61,674	\$ 135,400		\$ 143,000	\$ 143,000	\$ 143,000	
252 - STUDENT ACTIVITY Total	\$ 45,899	\$ 61,674	\$ 135,400		\$ 143,000	\$ 143,000	\$ 143,000	

		Actuals	Actuals	Adopted Budget	Proposed Budget	Approved Budget	Adopted Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021
Revenues	253 - ATHLETIC FUNDS						
	1000 - Local Sources						
	R1702 - GATE PROCEEDS	\$ 10,149	\$ 3,547	\$ 6,000	\$ -	\$ -	\$ -
	R1710 - ADMISSIONS	\$ -	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ 8,000
	R1720 - SALES	\$ 6,972	\$ 16,614	\$ 5,000	\$ -	\$ -	\$ -
	R1730 - STUDENT MEMBERSHIP DUES AND FEES				\$ 17,500	\$ 17,500	\$ 17,500
	R1740 - FEES	\$ 2,058	\$ 217	\$ -	\$ -	\$ -	\$ -
	R1760 - CLUB FUND RAISING	\$ 4,258	\$ 180	\$ 5,000	\$ 7,000	\$ 7,000	\$ 7,000
	R1790 - EX CURRICULAR FEES	\$ 9,194	\$ 1,299	\$ 3,500	\$ 4,150	\$ 4,150	\$ 4,150
	R1920 - PRIVATE CONTRIBUTIONS	\$ -	\$ -	\$ 19,914	\$ 10,000	\$ 10,000	\$ 10,000
	R1990 - MISCELLANEOUS	\$ 3,589	\$ 320	\$ 4,000	\$ -	\$ -	\$ -
	1000 - Local Sources Total	\$ 36,220	\$ 22,177	\$ 43,414	\$ 46,650	\$ 46,650	\$ 46,650
	5200 - Interfund Transfers						
	R5200 - INTERFUND TRANSFERS	\$ 114,502	\$ 106,607	\$ 100,000	\$ 155,400	\$ 155,400	\$ 155,400
	5200 - Interfund Transfers Total	\$ 114,502	\$ 106,607	\$ 100,000	\$ 155,400	\$ 155,400	\$ 155,400
	5400 - Beginning Fund Balance						
	R5400 - BEG FUND BAL	\$ 148	\$ 7,432	\$ -	\$ -	\$ -	\$ -
	5400 - Beginning Fund Balance Total	\$ 148	\$ 7,432	\$ -	\$ -	\$ -	\$ -
	253 - ATHLETIC FUNDS Total	\$ 150,870	\$ 136,216	\$ 143,414	\$ 202,050	\$ 202,050	\$ 202,050

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
253 - ATHLETIC FUNDS								
1000 - INSTRUCTION								
1132 - High School Extracurricular								
100 - Salaries	\$ 60,312	\$ 65,132	\$ 60,700	0.13	\$ 88,000	\$ 88,000	\$ 88,000	1.81
200 - Associated Payroll Costs	\$ 13,905	\$ 17,414	\$ 18,700		\$ 39,950	\$ 39,950	\$ 39,950	
300 - Purchased Services	\$ 19,230	\$ 33,085	\$ 16,900		\$ 39,500	\$ 39,500	\$ 39,500	
400 - Supplies and Materials	\$ 33,145	\$ 13,187	\$ 38,114		\$ 21,600	\$ 21,600	\$ 21,600	
500 - Capital Outlay	\$ -	\$ -	\$ -		\$ 5,000	\$ 5,000	\$ 5,000	
600 - Other Objects	\$ 16,846	\$ 7,097	\$ 9,000		\$ 8,000	\$ 8,000	\$ 8,000	
1132 - High School Extracurricular Total	\$ 143,438	\$ 135,914	\$ 143,414	0.13	\$ 202,050	\$ 202,050	\$ 202,050	1.81
1000 - INSTRUCTION Total	\$ 143,438	\$ 135,914	\$ 143,414	0.13	\$ 202,050	\$ 202,050	\$ 202,050	1.81
253 - ATHLETIC FUNDS Total	\$ 143,438	\$ 135,914	\$ 143,414	0.13	\$ 202,050	\$ 202,050	\$ 202,050	1.81

		Actuals	Actuals	Adopted Budget	Proposed Budget	Approved Budget	Adopted Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021
Revenues	254 - YEARBOOK FUND						
	1000 - Local Sources						
	R1720 - SALES	\$ 1,620	\$ 920	\$ 6,000	\$ 4,500	\$ 4,500	\$ 4,500
	R1990 - MISCELLANEOUS	\$ 3,150	\$ 4,125	\$ 500	\$ -	\$ -	\$ -
	1000 - Local Sources Total	\$ 4,770	\$ 5,045	\$ 6,500	\$ 4,500	\$ 4,500	\$ 4,500
	5400 - Beginning Fund Balance						
	R5400 - BEG FUND BAL	\$ 626	\$ 2,237	\$ -	\$ 6,700	\$ 6,700	\$ 6,700
	5400 - Beginning Fund Balance Total	\$ 626	\$ 2,237	\$ -	\$ 6,700	\$ 6,700	\$ 6,700
	254 - YEARBOOK FUND Total	\$ 5,396	\$ 7,282	\$ 6,500	\$ 11,200	\$ 11,200	\$ 11,200

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
254 - YEARBOOK FUND								
1000 - INSTRUCTION								
1132 - High School Extracurricular								
300 - Purchased Services	\$ -	\$ -	\$ 1,500		\$ 9,200	\$ 9,200	\$ 9,200	
400 - Supplies and Materials	\$ 3,159	\$ 4,166	\$ 5,000		\$ 2,000	\$ 2,000	\$ 2,000	
1132 - High School Extracurricular Total	\$ 3,159	\$ 4,166	\$ 6,500		\$ 11,200	\$ 11,200	\$ 11,200	
1000 - INSTRUCTION Total	\$ 3,159	\$ 4,166	\$ 6,500		\$ 11,200	\$ 11,200	\$ 11,200	
254 - YEARBOOK FUND Total	\$ 3,159	\$ 4,166	\$ 6,500		\$ 11,200	\$ 11,200	\$ 11,200	

		Actuals	Actuals	Adopted Budget	Proposed Budget	Approved Budget	Adopted Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021
Revenues	255 - FFA						
	1000 - Local Sources						
	R1760 - CLUB FUND RAISING	\$ 6,099	\$ 6,818	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
	R1920 - PRIVATE CONTRIBUTIONS	\$ 1,442	\$ 30	\$ 500	\$ 3,000	\$ 3,000	\$ 3,000
	R1991 - MISC FFA REVENUE	\$ -	\$ 5,278	\$ 16,500	\$ 4,000	\$ 4,000	\$ 4,000
	1000 - Local Sources Total	\$ 7,541	\$ 12,126	\$ 17,000	\$ 9,000	\$ 9,000	\$ 9,000
	5200 - Interfund Transfers						
	R5200 - INTERFUND TRANSFERS	\$ 17,420	\$ 18,257	\$ 17,500	\$ 25,250	\$ 25,250	\$ 25,250
	5200 - Interfund Transfers Total	\$ 17,420	\$ 18,257	\$ 17,500	\$ 25,250	\$ 25,250	\$ 25,250
	5400 - Beginning Fund Balance						
	R5400 - BEG FUND BAL	\$ 3,400	\$ 3,421	\$ 5,000	\$ -	\$ -	\$ -
	5400 - Beginning Fund Balance Total	\$ 3,400	\$ 3,421	\$ 5,000	\$ -	\$ -	\$ -
	255 - FFA Total	\$ 28,362	\$ 33,804	\$ 39,500	\$ 34,250	\$ 34,250	\$ 34,250

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
255 - FFA								
1000 - INSTRUCTION								
1132 - High School Extracurricular								
100 - Salaries	\$ 10,073	\$ 10,274	\$ 10,700		\$ 11,000	\$ 11,000	\$ 11,000	0.14
200 - Associated Payroll Costs	\$ 6,588	\$ 5,787	\$ 6,200		\$ 4,750	\$ 4,750	\$ 4,750	
300 - Purchased Services	\$ 3,788	\$ 9,143	\$ 10,500		\$ 12,000	\$ 12,000	\$ 12,000	
400 - Supplies and Materials	\$ 4,491	\$ 6,482	\$ 8,100		\$ 2,000	\$ 2,000	\$ 2,000	
600 - Other Objects	\$ -	\$ 1,680	\$ 4,000		\$ 4,500	\$ 4,500	\$ 4,500	
1132 - High School Extracurricular Total	\$ 24,940	\$ 33,367	\$ 39,500		\$ 34,250	\$ 34,250	\$ 34,250	0.14
1000 - INSTRUCTION Total	\$ 24,940	\$ 33,367	\$ 39,500		\$ 34,250	\$ 34,250	\$ 34,250	0.14
255 - FFA Total	\$ 24,940	\$ 33,367	\$ 39,500		\$ 34,250	\$ 34,250	\$ 34,250	0.14

		Actuals	Actuals	Adopted Budget	Proposed Budget	Approved Budget	Adopted Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021
Revenues	256 - CAREER PATHWAYS						
	3000 - State Sources						
	R3299 - RESTR GRANTS OTHER	\$ 1,619	\$ 1,908	\$ 2,100	\$ 3,300	\$ 3,300	\$ 3,300
	3000 - State Sources Total	\$ 1,619	\$ 1,908	\$ 2,100	\$ 3,300	\$ 3,300	\$ 3,300
	256 - CAREER PATHWAYS Total	\$ 1,619	\$ 1,908	\$ 2,100	\$ 3,300	\$ 3,300	\$ 3,300

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
256 - CAREER PATHWAYS								
1000 - INSTRUCTION								
1131 - High School Programs								
300 - Purchased Services	\$ 1,619	\$ -	\$ -		\$ -	\$ -	\$ -	
400 - Supplies and Materials	\$ -	\$ 1,908	\$ 2,100		\$ 3,300	\$ 3,300	\$ 3,300	
1131 - High School Programs Total	\$ 1,619	\$ 1,908	\$ 2,100		\$ 3,300	\$ 3,300	\$ 3,300	
1000 - INSTRUCTION Total	\$ 1,619	\$ 1,908	\$ 2,100		\$ 3,300	\$ 3,300	\$ 3,300	
256 - CAREER PATHWAYS Total	\$ 1,619	\$ 1,908	\$ 2,100		\$ 3,300	\$ 3,300	\$ 3,300	

		Actuals	Actuals	Adopted Budget	Proposed Budget	Approved Budget	Adopted Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021
Revenues	257 - CTE REVITALIZATION GRANT						
	3000 - State Sources						
	R3299 - RESTR GRANTS OTHER	\$ -	\$ 56,303	\$ 312,000	\$ 125,000	\$ 125,000	\$ 125,000
	3000 - State Sources Total	\$ -	\$ 56,303	\$ 312,000	\$ 125,000	\$ 125,000	\$ 125,000
	257 - CTE REVITALIZATION GRANT Total	\$ -	\$ 56,303	\$ 312,000	\$ 125,000	\$ 125,000	\$ 125,000

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
257 - CTE REVITALIZATION GRANT								
1000 - INSTRUCTION								
1131 - High School Programs								
300 - Purchased Services		\$ -	\$ -		\$ 25,000	\$ 25,000	\$ 25,000	
400 - Supplies and Materials	\$ -	\$ 3,015	\$ -		\$ 100,000	\$ 100,000	\$ 100,000	
500 - Capital Outlay	\$ -	\$ 56,303	\$ 7,061		\$ -	\$ -	\$ -	
1131 - High School Programs Total	\$ -	\$ 59,318	\$ 7,061		\$ 125,000	\$ 125,000	\$ 125,000	
1000 - INSTRUCTION Total	\$ -	\$ 59,318	\$ 7,061		\$ 125,000	\$ 125,000	\$ 125,000	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION								
4150 - Facilities Acquisition - Building, Construction, Improvement								
400 - Supplies and Materials			\$ 7,016		\$ -	\$ -	\$ -	
500 - Capital Outlay			\$ 304,939		\$ -	\$ -	\$ -	
4150 - Facilities Acquisition - Building, Construction, Improvement Total			\$ 311,955		\$ -	\$ -	\$ -	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total			\$ 311,955		\$ -	\$ -	\$ -	
257 - CTE REVITALIZATION GRANT Total	\$ -	\$ 59,318	\$ 319,016		\$ 125,000	\$ 125,000	\$ 125,000	

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021
Revenues 258 - SIA GRANT						
3000 - State Sources						
R3299 - RESTR GRANTS OTHER				\$ 305,000	\$ 305,000	\$ 305,000
3000 - State Sources Total				\$ 305,000	\$ 305,000	\$ 305,000
258 - SIA GRANT Total				\$ 305,000	\$ 305,000	\$ 305,000

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
258 - SIA GRANT								
1000 - INSTRUCTION								
1111 - Elementary Instruction								
100 - Salaries					\$ 108,000	\$ 108,000	\$ 108,000	3.00
200 - Associated Payroll Costs					\$ 103,000	\$ 103,000	\$ 103,000	
300 - Purchased Services					\$ 11,000	\$ 11,000	\$ 11,000	
400 - Supplies and Materials					\$ 77,000	\$ 77,000	\$ 77,000	
1111 - Elementary Instruction Total					\$ 299,000	\$ 299,000	\$ 299,000	3.00
1000 - INSTRUCTION Total					\$ 299,000	\$ 299,000	\$ 299,000	3.00
2000 - SUPPORT SERVICES								
2240 - Instructional Staff Development								
300 - Purchased Services					\$ 6,000	\$ 6,000	\$ 6,000	
2240 - Instructional Staff Development Total					\$ 6,000	\$ 6,000	\$ 6,000	
2000 - SUPPORT SERVICES Total					\$ 6,000	\$ 6,000	\$ 6,000	
258 - SIA GRANT Total					\$ 305,000	\$ 305,000	\$ 305,000	3.00

		Actuals	Actuals	Adopted Budget	Proposed Budget	Approved Budget	Adopted Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021
Revenues	260 - SB 1149 ENERGY FUND						
	1000 - Local Sources						
	R1994 - SB 1149 ENERGY REVENUE	\$ 2,407	\$ 7,300	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
	1000 - Local Sources Total	\$ 2,407	\$ 7,300	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
	3000 - State Sources						
	R3199 - OTHER UNRESTR GRANTS	\$ 7,226	\$ 5,030	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
	3000 - State Sources Total	\$ 7,226	\$ 5,030	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
	5400 - Beginning Fund Balance						
	R5400 - BEG FUND BAL	\$ 48,875	\$ 56,100	\$ 54,000	\$ 60,000	\$ 60,000	\$ 60,000
	5400 - Beginning Fund Balance Total	\$ 48,875	\$ 56,100	\$ 54,000	\$ 60,000	\$ 60,000	\$ 60,000
	260 - SB 1149 ENERGY FUND Total	\$ 56,100	\$ 63,537	\$ 61,300	\$ 70,000	\$ 70,000	\$ 70,000

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
260 - SB 1149 ENERGY FUND								
2000 - SUPPORT SERVICES								
2549 - Other Operation and Maintenance								
300 - Purchased Services		\$ 11,253						
2549 - Other Operation and Maintenance Total		\$ 11,253						
2000 - SUPPORT SERVICES Total	\$ -	\$ 11,253	\$ -		\$ -	\$ -	\$ -	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION								
4150 - Facilities Acquisition - Building, Construction, Improvement								
300 - Purchased Services	\$ -	\$ -	\$ 61,300		\$ 70,000	\$ 70,000	\$ 70,000	
4150 - Facilities Acquisition - Building, Construction, Improvement Tot	\$ -	\$ -	\$ 61,300		\$ 70,000	\$ 70,000	\$ 70,000	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total	\$ -	\$ -	\$ 61,300		\$ 70,000	\$ 70,000	\$ 70,000	
260 - SB 1149 ENERGY FUND Total	\$ -	\$ 11,253	\$ 61,300		\$ 70,000	\$ 70,000	\$ 70,000	

		Actuals	Actuals	Adopted Budget	Proposed Budget	Approved Budget	Adopted Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021
Revenues	298 - MEASURE 98 GRANT						
	3000 - State Sources						
	R3299 - RESTR GRANTS OTHER		\$ -	\$ 99,600	\$ 99,000	\$ 99,000	\$ 99,000
	3000 - State Sources Total	\$ -	\$ -	\$ 99,600	\$ 99,000	\$ 99,000	\$ 99,000
	5200 - Interfund Transfers						
	R5200 - INTERFUND TRANSFERS				\$ 16,400	\$ 16,400	\$ 16,400
	5200 - Interfund Transfers Total				\$ 16,400	\$ 16,400	\$ 16,400
	5400 - Beginning Fund Balance						
	R5400 - BEG FUND BAL			\$ 108,000	\$ -	\$ -	\$ -
	5400 - Beginning Fund Balance Total			\$ 108,000	\$ -	\$ -	\$ -
	298 - MEASURE 98 GRANT Total	\$ -	\$ -	\$ 207,600	\$ 115,400	\$ 115,400	\$ 115,400

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
298 - MEASURE 98 GRANT								
1000 - INSTRUCTION								
1131 - High School Programs								
100 - Salaries	\$ -	\$ -	\$ 58,000	1.00	\$ 66,500	\$ 66,500	\$ 66,500	1.00
200 - Associated Payroll Costs	\$ -	\$ -	\$ 41,600		\$ 48,650	\$ 48,650	\$ 48,650	
400 - Supplies and Materials	\$ -	\$ -	\$ -		\$ 250	\$ 250	\$ 250	
1131 - High School Programs Total	\$ -	\$ -	\$ 99,600	1.00	\$ 115,400	\$ 115,400	\$ 115,400	1.00
1000 - INSTRUCTION Total	\$ -	\$ -	\$ 99,600	1.00	\$ 115,400	\$ 115,400	\$ 115,400	1.00
4000 - FACILITIES ACQUISITION AND CONSTRUCTION								
4150 - Facilities Acquisition - Building, Construction, Improvement								
500 - Capital Outlay			\$ 108,000		\$ -	\$ -	\$ -	
4150 - Facilities Acquisition - Building, Construction, Improvement Total			\$ 108,000		\$ -	\$ -	\$ -	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total			\$ 108,000		\$ -	\$ -	\$ -	
298 - MEASURE 98 GRANT Total	\$ -	\$ -	\$ 207,600	1.00	\$ 115,400	\$ 115,400	\$ 115,400	1.00

Debt Service Fund

The Debt Service Fund accounts for the accumulation of resources for, and the payment of:

General Obligation Long-Term Debt

- Principal
- Interest

		Actuals	Actuals	Adopted Budget	Proposed Budget	Approved Budget	Adopted Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021
Revenues	300 - DEBT SERVICE FUND						
	1000 - Local Sources						
	R1111 - CURRENT YR TAXES	\$ 22,366	\$ 91,930	\$ 115,000	\$ -	\$ -	\$ -
	R1112 - PRIOR YR TAXES	\$ -	\$ 2,506	\$ -	\$ -	\$ -	\$ -
	R1510 - INTEREST EARNINGS	\$ -	\$ 1,047	\$ -	\$ -	\$ -	\$ -
	1000 - Local Sources Total	\$ 22,366	\$ 95,483	\$ 115,000	\$ -	\$ -	\$ -
	5200 - Interfund Transfers						
	R5200 - INTERFUND TRANSFERS	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -
	5200 - Interfund Transfers Total	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -
	5400 - Beginning Fund Balance						
	R5400 - BEG FUND BAL	\$ 83,729	\$ 83,730	\$ -	\$ 72,000	\$ 72,000	\$ 72,000
	5400 - Beginning Fund Balance Total	\$ 83,729	\$ 83,730	\$ -	\$ 72,000	\$ 72,000	\$ 72,000
	300 - DEBT SERVICE FUND Total	\$ 106,095	\$ 179,213	\$ 115,100	\$ 72,000	\$ 72,000	\$ 72,000

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
300 - DEBT SERVICE FUND								
5100 - DEBT SERVICE								
5110 - Long-Term Debt Service								
600 - Other Objects	\$ 106,095	\$ 106,100	\$ 115,100		\$ 72,000	\$ 72,000	\$ 72,000	
5110 - Long-Term Debt Service Total	\$ 106,095	\$ 106,100	\$ 115,100		\$ 72,000	\$ 72,000	\$ 72,000	
5100 - DEBT SERVICE Total	\$ 106,095	\$ 106,100	\$ 115,100		\$ 72,000	\$ 72,000	\$ 72,000	
300 - DEBT SERVICE FUND Total	\$ 106,095	\$ 106,100	\$ 115,100		\$ 72,000	\$ 72,000	\$ 72,000	

Capital Project Fund

The Capital Project Fund accounts for financial resources used to acquire or construct major capital facilities.

The most common source of revenue in this fund is the sale of bonds.

- 2020 Bond Proceeds – Fund 401
- OSCIM Grant Funds – Fund 402
- Seismic Rehabilitation Grant – Fund 403

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021
Revenues						
401 - CAPITAL IMPROVEMENT BOND 2020 FUND						
5100 - Long term Debt Financing Sources						
R5110 - BOND PROCEEDS				\$ 3,050,000	\$ 3,050,000	\$ 3,050,000
5100 - Long term Debt Financing Sources Total				\$ 3,050,000	\$ 3,050,000	\$ 3,050,000
401 - CAPITAL IMPROVEMENT BOND 2020 FUND Total				\$ 3,050,000	\$ 3,050,000	\$ 3,050,000

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
401 - CAPITAL IMPROVEMENT BOND 2020 FUND								
4000 - FACILITIES ACQUISITION AND CONSTRUCTION								
4150 - Facilities Acquisition - Building, Construction, Improvement								
500 - Capital Outlay					\$ 3,050,000	\$ 3,050,000	\$ 3,050,000	
4150 - Facilities Acquisition - Building, Construction, Improvement Total					\$ 3,050,000	\$ 3,050,000	\$ 3,050,000	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total					\$ 3,050,000	\$ 3,050,000	\$ 3,050,000	
401 - CAPITAL IMPROVEMENT BOND 2020 FUND Total					\$ 3,050,000	\$ 3,050,000	\$ 3,050,000	

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021
Revenues	402 - CAPITAL IMPROVEMENT OSCIM GRANT FUND					
	3000 - State Sources					
	R3299 - RESTR GRANTS OTHER					
				\$ 3,417,000	\$ 3,417,000	\$ 3,417,000
	3000 - State Sources Total			\$ 3,417,000	\$ 3,417,000	\$ 3,417,000
	402 - CAPITAL IMPROVEMENT OSCIM GRANT FUND Total			\$ 3,417,000	\$ 3,417,000	\$ 3,417,000

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
402 - CAPITAL IMPROVEMENT OSCIM GRANT FUND								
4000 - FACILITIES ACQUISITION AND CONSTRUCTION								
4150 - Facilities Acquisition - Building, Construction, Improvement								
500 - Capital Outlay					\$ 3,417,000	\$ 3,417,000	\$ 3,417,000	
4150 - Facilities Acquisition - Building, Construction, Improvement Total					\$ 3,417,000	\$ 3,417,000	\$ 3,417,000	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total					\$ 3,417,000	\$ 3,417,000	\$ 3,417,000	
402 - CAPITAL IMPROVEMENT OSCIM GRANT FUND Total					\$ 3,417,000	\$ 3,417,000	\$ 3,417,000	

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021
Revenues						
403 - SEISMIC REHABILITATION GRANT						
3000 - State Sources						
R3299 - RESTR GRANTS OTHER				\$ 2,342,562	\$ 2,342,562	\$ 2,342,562
3000 - State Sources Total				\$ 2,342,562	\$ 2,342,562	\$ 2,342,562
403 - SEISMIC REHABILITATION GRANT Total				\$ 2,342,562	\$ 2,342,562	\$ 2,342,562

	Actuals FY2017-2018	Actuals FY2018-2019	Adopted Budget FY2019-2020	FTE FY2019-2020	Proposed Budget FY2020-2021	Approved Budget FY2020-2021	Adopted Budget FY2020-2021	FTE FY2020-2021
Expenditures								
403 - SEISMIC REHABILITATION GRANT								
4000 - FACILITIES ACQUISITION AND CONSTRUCTION								
4150 - Facilities Acquisition - Building, Construction, Improvement								
500 - Capital Outlay					\$ 2,342,562	\$ 2,342,562	\$ 2,342,562	
4150 - Facilities Acquisition - Building, Construction, Improvement Total					\$ 2,342,562	\$ 2,342,562	\$ 2,342,562	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total					\$ 2,342,562	\$ 2,342,562	\$ 2,342,562	
403 - SEISMIC REHABILITATION GRANT Total					\$ 2,342,562	\$ 2,342,562	\$ 2,342,562	

Informational Section

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of Perrydale School District #21, Polk County, State of Oregon, to discuss the budget for the fiscal year July 1, 2020 to June 30, 2021 will be held at the High School Building, 7445 Perrydale Rd. Amity, OR.

The meeting will take place on the April 20, 2020 at 6:00 p.m.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget document.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected on or after April 06, 2020 at the Perrydale High School Building between the hours of 8:00 a.m. and 3:00 p.m. or online at <https://www.perrydaleschool.com/>.

Publish: March 25, 2020

NOTICE OF BUDGET COMMITTEE MEETINGS

Three public meetings of the Perrydale School District, to discuss the budget for the fiscal year July 1, 2020 to June 30, 2021, will be held in the month of April and May, 2020. In response to the current health emergency resulting from the COVID-19 pandemic, the District facilities are currently closed to the public and meetings are being held electronically. The first meeting will be held April 20th, 2020, at 6:00 pm. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. The second meeting is scheduled on May 11th, 2020, at 6:00 pm. The third meeting is tentatively scheduled on May 18th, 2020, at 6:00 pm and will take place on an as needed basis.

The meetings will be available for viewing via Google Meet, details to access this meeting will be available by 5:00 pm on April 13th, 2020 at the following website: <https://www.perrydaleschool.com/>.

Public comment will be taken in written and phoned in format. Written comments received by 1:00 pm on April 20th, 2020 will be read during the public comment section of the meeting on April 20th, 2020. Comments by phone will be taken on a scheduled basis during the public comment section of the meeting on April 20th, 2020. Comments, both written and phoned in, will be subject to a three-minute limit per community member. To schedule public comment, please provide your name, phone number, and address with the district via phone message at 503-623-2040 x1224, or email to lsullivan@perrydale.k12.or.us Public comment must be scheduled no later than 1:00 pm on April 20th, 2020.

A copy of the budget document may be inspected online at <https://www.perrydaleschool.com/> or obtained by mail after April 6th, 2020, via email request to lsullivan@perrydale.k12.or.us or phone request via phone message to 503-623-2040 x1224. These are public meetings where deliberation of the budget committee will take place. Any person may provide comment at the meetings.

Publish: April 8th, 2020 and April 22, 2020

NOTICE OF BUDGET COMMITTEE MEETINGS

A fourth additional public meeting of the Perrydale School District, to discuss the budget for the fiscal year July 1, 2020 to June 30, 2021, will be held in the month of June, 2020. In response to the current health emergency resulting from the COVID-19 pandemic, the District facilities are currently closed to the public and meetings are being held electronically. The additional meeting will be held June 1st, 2020, at 6:00 pm. The purpose of the meeting is to review the Proposed Budget, and to receive comment from the public on the budget.

The meetings will be available for viewing via Google Meet, details to access this meeting will be available by 10:00 am on June 1st, 2020 at the following website: <https://www.perrydaleschool.com/>.

Public comment will be taken in written and phoned in format. Written comments received by 1:00 pm on May 29th, 2020 will be read during the public comment section of the meeting on June 1st, 2020. Comments by phone will be taken on a scheduled basis during the public comment section of the meeting on June 1st, 2020. Comments, both written and phoned in, will be subject to a three-minute limit per community member. To schedule public comment, please provide your name, phone number, and address with the district via phone message at 503-623-2040 x1224, or email to lsullivan@perrydale.k12.or.us. Public comment must be scheduled no later than 1:00 pm on May 29th, 2020.

A copy of the budget document may be inspected online at <https://www.perrydaleschool.com/> or obtained by mail after April 6th, 2020, via email request to lsullivan@perrydale.k12.or.us or phone request via phone message to 503-623-2040 x1224. These are public meetings where deliberation of the budget committee will take place. Any person may provide comment at the meetings.

Publish: May 20th, and May 27th, 2020

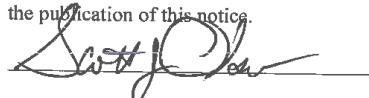
Affidavit of Publication
Polk County Itemizer-Observer
PO Box 108 – 147 SE Court St. Dallas, OR 97338

STATE OF OREGON
COUNTY OF POLK

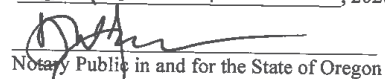
Scott J. Olson being first duly sworn on oath, depose and says: That he/she is the owner/publisher of the Polk County Itemizer-Observer, a weekly newspaper, which has been established, published in the English language, and circulated continuously as a weekly newspaper in the city of Dallas, and in said County and State as defined by ORS 193.010 and 193.020, and of general circulation in said county for more than twelve (12) months prior to the date of the first publication of the Notice hereto attached.

Copy of a Notice of Budget Committee Meeting - Perrydale School Dist.

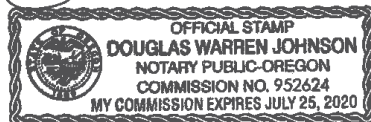
As it appeared in the regular and entire issue of said paper itself and not in a supplement thereof for a period of 1 weeks, commencing on March 25, 2020, and ending on March 25, 2020, and that said newspaper was regularly distributed to its subscribers during all of this period. That the amount of \$ 42.50 is the total cost for the publication of this notice.



Subscribed and sworn to before me on June 1, 2020.


Notary Public in and for the State of Oregon

SS



NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of Perrydale School District #21, Polk County, State of Oregon, to discuss the budget for the fiscal year July 1, 2020 to June 30, 2021 will be held at the High School Building, 7445 Perrydale Rd. Amity, OR.

The meeting will take place on the April 20, 2020 at 6:00 p.m.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget document.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected on or after April 06, 2020 at the Perrydale High School Building between the hours of 8:00 a.m. and 3:00 p.m. or online at <https://www.perrydaleschool.com/>.

Publish: March 25, 2020

(March 25, 2020)

Affidavit of Publication

Polk County Itemizer-Observer

PO Box 108 – 147 SE Court St. Dallas, OR 97338

STATE OF OREGON
COUNTY OF POLK

_____ Scott J. Olson _____ being first duly sworn on oath, depose and says: That he/she is the owner/publisher of the Polk County Itemizer-Observer, a weekly newspaper, which has been established, published in the English language, and circulated continuously as a weekly newspaper in the city of Dallas, and in said County and State as defined by ORS 193.010 and 193.020, and of general circulation in said county for more than twelve (12) months prior to the date of the first publication of the Notice hereto attached.

Copy of a Notice of Budget Committee Meeting - Perrydale School Dist.

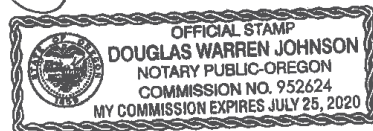
As it appeared in the regular and entire issue of said paper itself and not in a supplement thereof for a period of 2 weeks, commencing on April 8, 2020, and ending on April 22, 2020, and that said newspaper was regularly distributed to its subscribers during all of this period. That the amount of \$ 161.50 is the total cost for the publication of this notice.

Scott J. Olson

Subscribed and sworn to before me on April 24, 2020.

[Signature]
Notary Public in and for the State of Oregon

SS



NOTICE OF BUDGET COMMITTEE MEETINGS

Three public meetings of the Perrydale School District, to discuss the budget for the fiscal year July 1, 2020 to June 30, 2021, will be held in the month of April and May, 2020. In response to the current health emergency resulting from the COVID-19 pandemic, the District facilities are currently closed to the public and meetings are being held electronically. The first meeting will be held April 20th, 2020, at 6:00 pm. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. The second meeting is scheduled on May 11th, 2020, at 6:00 pm. The third meeting is tentatively scheduled on May 18th, 2020, at 6:00 pm and will take place on an as needed basis. The meetings will be available for viewing via Google Meet, details to access this meeting will be available by 5:00 pm on April 13th, 2020 at the following website: <https://www.perrydaleschool.com/>. Public comment will be taken in written and phoned in format. Written comments received by 1:00 pm on April 20th, 2020 will be read during the public comment section of the meeting on April 20th, 2020. Comments by phone will be taken on a scheduled basis during the public comment section of the meeting on April 20th, 2020. Comments, both written and phoned in, will be subject to a three-minute limit per community member. To schedule public comment, please provide your name, phone number, and address with the district via phone message at 503-623-2040 x1224, or email to lsullivan@perrydale.k12.or.us.

Public comment must be scheduled no later than 1:00 pm on April 20th, 2020. A copy of the budget document may be inspected online at <https://www.perrydaleschool.com/> or obtained by mail after April 6th, 2020, via email request to lsullivan@perrydale.k12.or.us or phone request via phone message to 503-623-2040 x1224. These are public meetings where deliberation of the budget committee will take place. Any person may provide comment at the meetings.
Publish: April 8th, 2020 and April 22, 2020

(April 8, April 22, 2020)

Affidavit of Publication
Polk County Itemizer-Observer
PO Box 108 – 147 SE Court St. Dallas, OR 97338

STATE OF OREGON
COUNTY OF POLK

Scott J. Olson being first duly sworn on oath, depose and says: That he/she is the owner/publisher of the Polk County Itemizer-Observer, a weekly newspaper, which has been established, published in the English language, and circulated continuously as a weekly newspaper in the city of Dallas, and in said County and State as defined by ORS 193.010 and 193.020, and of general circulation in said county for more than twelve (12) months prior to the date of the first publication of the Notice hereto attached.

Copy of a Notice of Budget Committee Meeting - Perrydale School District

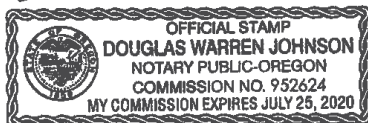
As it appeared in the regular and entire issue of said paper itself and not in a supplement thereof for a period of 2 weeks, commencing on May 20, 2020, and ending on May 27, 2020, and that said newspaper was regularly distributed to its subscribers during all of this period. That the amount of \$ 153.00 is the total cost for the publication of this notice.

Scott J. Olson

Subscribed and sworn to before me on June 1, 2020.

[Signature]
Notary Public in and for the State of Oregon

SS



NOTICE OF BUDGET COMMITTEE MEETINGS

A fourth additional public meeting of the Perrydale School District, to discuss the budget for the fiscal year July 1, 2020 to June 30, 2021, will be held in the month of June, 2020. In response to the current health emergency resulting from the COVID-19 pandemic, the District facilities are currently closed to the public and meetings are being held electronically. The additional meeting will be held June 1st, 2020, at 6:00 pm. The purpose of the meeting is to review the Proposed Budget, and to receive comment from the public on the budget.

The meetings will be available for viewing via Google Meet, details to access this meeting will be available by 10:00 am on June 1st, 2020 at the following website: <https://www.perrydaleschool.com/>.

Public comment will be taken in written and phoned in format. Written comments received by 1:00 pm on May 29th, 2020 will be read during the public comment section of the meeting on June 1st, 2020. Comments by phone will be taken on a scheduled basis

during the public comment section of the meeting on June 1st, 2020. Comments, both written and phoned in, will be subject to a three-minute limit per community member. To schedule public comment, please provide your name, phone number, and address with the district via phone message at 503-623-2040 x1224, or email to lsullivan@perrydale.k12.or.us Public comment must be scheduled no later than 1:00 pm on May 29th, 2020.

A copy of the budget document may be inspected online at <https://www.perrydaleschool.com/> or obtained by mail after April 6th, 2020, via email request to lsullivan@perrydale.k12.or.us or phone request via phone message to 503-623-2040 x1224. These are public meetings where deliberation of the budget committee will take place. Any person may provide comment at the meetings.

Publish: May 20th, and May 27th, 2020

(May 20, 27, 2020)

Members Present: Dan Jones, Amber Burns, Brian Kohlmeyer, Jenn Larson, Dustin Wilfong, Kirk Fast, Anna Scharf

Administrators Present: Superintendent/Principal – Eric Milburn
HS/MS Principal/AD – Dan Dugan

Staff Present: Business Manager – LaRae Sullivan

Visitors Present: Joshua Walker



1. Call to Order by Vice Chair at 6:00 p.m.
2. Introductions/Requests
3. **Addition to Agenda/Adopt Agenda**
Need to elect Budget Committee Chair under Item #4. All other items will move down

Brian Kohlmeyer moved to approve the agenda with the noted changes.

Jenn Larson seconded.

All in favor, motion passed.

4. **Appoint Budget Chair**
Dan Jones opened up nominations.

Brian Kohlmeyer asked if the board needed to vote to accept Joshua Walker to the committee.

Eric Milburn clarified that since an application was not received, there was not a special board meeting to accept applications. That needed to be done prior to the budget committee meeting. He is unsure at this point and needs to get more information.

Brian Kohlmeyer nominated Dustin Wilfong and he accepted.

Dan Jones seconded this nomination.

No other nominations. All in favor. Dustin Wilfong appointed Budget Committee Chair and took over the meeting.

5. Approval of Minutes from June 17th, 2019

We do not have the minutes at this time.

Dan Jones moved to table this item to the next meeting.

Jenn Larson seconded.

No discussion. All in favor, motion passes.

6. Budget Message and Assumptions

Eric Milburn, Superintendent read the budget message which can be found on page 8 of the budget book. The proposed budget for FY2020-2021 is \$13,399,418.

New investments for the year included Classified Collective Bargaining Agreement, Certified Collective Bargaining Agreement, CTE Greenhouse Grant, SIA, New Bond, OSCIM Grant.

Challenges listed are significant payroll increase4s and pending legislation for potential financial impact that may reflect in PERS increases or lower SSF (State School Fund).

It was stated that this process was started before the COVID 19 closures and there could be significant changes. At this point the state is just saying to expect some cuts, but nothing specific.

7. Budget Presentation

LaRae Sullivan thanked the members and stated that there are normally 8 member (the three filled positions and five board members). There are only 7 present.

LaRae Sullivan stated that all budget documents and materials can be found online. She presented financial overviews and graphs. Anna Scharf asked if the presentation page was in the budget book and it was clarified in the chat box that it was.

In her presentation, LaRae Sullivan referenced page 10 for budget assumptions. Page 98-100 for SSF, which will most likely be lowered. It is currently estimated off of 2nd quarter ADM.

Anna Scharf asked if there was a risk to the SIA because of it being based on the CAT. Has ODE given any indications that they will give dates for revisions to that?

LaRae Sullivan stated that they have not. They have been told to approve as if it is moving forward and then see if there are changes.

Anna Scharf asked what sort of position that puts the district in when they fill positions using SIA funds and then those funds don't come through.

Eric Milburn stated that they haven't been given a date, just that it could change. Everyone's idea at this point is to put through the full amount and make adjustments.

Anna Scharf stated that other districts have pushed back their budget meetings.

LaRae Sullivan clarified that this is just a starting point and we will have more meetings.

Page 23 Revenue funds – LaRae went over revenue changes.

Anna Scharf asked for clarification on if we have been given estimates on other state allocated funds. Measures 97, 98, 99?

LaRae Sullivan stated that as of now we haven't heard about those funds and she is presenting a conservative budget.

She noted that payroll is 70% of expenditures.

Page 19 is the budget history by function.

Page 101-102 is employee overview.

LaRae would like questions emailed to her. The next meeting is May 11th at 6:00pm and they will need to approve additional meetings. She also asked that at the end of the meeting they recess rather than adjourn so that a new posting doesn't need to be made.

8. Public Comment and/or Questions

Anna Scharf asked for clarification what they should do if they have specific questions by fund or function.

LaRae Sullivan stated that they should go through Eric and he will pass it on to her for presenting at the next meeting.

Dustin Wilfong asked if they were allowed to extend the time passed an hour or need to approve that.

LaRae Sullivan clarified that there if there is no commitment after the meeting they can go as long as needed.

Dan Jones asked if there was a percentage already put in the budget for salary increase for both Certified and Classified negotiations.

LaRae Sullivan stated that there isn't, because the document needed to be done before negotiations, but she will revisit.

Anna Scharf asked if there was a deadline to have questions in prior to the next meeting.

LaRae Sullivan said that they should have them in at least two days prior.

No other questions.

Dustin Wilfong recessed the budget committee meeting until May 11th at 6:00 p.m

Members Present: Trina Comerford – Board Chair, Dan Jones, Amber Burns, Brian Kohlmeyer, Jenn Larson, Dustin Wilfong, Kirk Fast, Anna Scharf

Administrators Present: Superintendent/Principal – Eric Milburn
HS/MS Principal/AD – Dan Dugan
Sped Directory – Erin Henery

Staff Present: Business Manager – LaRae Sullivan

Visitors Present: Shane Brown

1. **Call to Order by Dustin Wilfong, Committee Chair at 6:04 p.m.**

2. **Approval of Agenda**

Jenn Larson moved to approve agenda.
Trina Comerford seconded

No discussion, all in favor. Motion passed.

3. **Approval of Minutes from April 20, 2019**

Jenn Larson moved to approve the committee minutes from April 20, 2019
Kirk Fast seconded

No discussion, all in favor. Motion passed.

4. **Budget Presentation**

LaRae gave a presentation of the budget document with notes to specific questions that were email ahead of time. (List included at the end of the minutes)

LaRae also included a history trend page to the budget document.

Anna Scharf and Trina Comerford asked that the presentation be sent to them via email. LaRae sent it to all participants.

Anna Scharf stated that all documents are public record and should be available.



Eric Milburn gave clarification on the SIA Grant that would include hiring of 1 FTE teacher and 2 Instructional Aides. He clarified that this is what the board approved and what was presented with the SIA Grant.

There is no direction at this time whether that grant will be fully funded. Moving forward as if there will be funding.

Discussion and clarification on facilities/maintenance funds and moving funds from one area to another. Budgets are based on funds and functions.

Discussion on the increase in purchased services from Polk County.

Anna Scharf asked why the Purchased Services budget is so high in Office of the Principal and it is due to the addition of In-Touch Software, Forecast 5, Professional Development, postage and job posting websites.

Discussion on moving funds in to where they are more accessible for in house projects for facilities/maintenance.

Anna Scharf asked if changes would be made on the budget document before the next meeting as she is not comfortable with inaccurate information.

LaRae said that the next meeting's document would be a close to final draft.

Discussion on the contract for IT. That is a one year confidential contract that still needs to renew.

Discussion on Fund 250 and why we haven't been using that fund.

Discussion on beginning fund balances of Pre-School and After School Program.

Anna Scharf stated that two years ago they budgeted for these programs hoping that they would be self-funding.

LaRae discussed the IDEA fund and ERATE fund and what those can be spent on. ERATE is a local revenue fund and has to be spent on internet costs. Anna Scharf asked if it can be spent on the In-Touch software. LaRae said that it has to be applied for in the spring and it wouldn't be for the software itself, but maybe for internet out at the stadium if it was going to be used for classes.

Anna Scharf requested that the board reconvene and postpone the purchase of the In-Touch software.

Discussions on Title funds 211-215. Clarified that moving funds around is to clean up what may not have been correct in recent year's budgets. LaRae wants to reconcile and start fresh. There is still a claim for this year and some claims in 20-21 are for the 19-20 year.

Amber Burns asked if this would be cleaned up by moving to a modified accrual basis and LaRae stated that she was keeping it a cash basis.

Anna asked why the transfer in 18-19 that was proposed didn't get done last year and LaRae said that it wasn't necessary, because it didn't get spent.

Discussion on this fund and previous year's budget transfers and carryovers. Also discussion on why they want more funds in to the facilities/maintenance so they can be used where they are needed instead of fund 250.

Anna Scharf asked what the bottom line is for how much is proposed in fund 250 and LaRae clarified that it is \$20,000 for capital projects and \$80,000 purchased services for a total of \$100,000.

Discussion on food service going over budget and needing a large inter-fund transfer. Anna Scharf stated that it was a combination of higher payroll, expenses and being overzealous with the budget last year.

Discussion on beginning balances and inter-fund transfers to FFA and athletics to bring accounts to a zero balance.

Regarding the SIA Grant, Eric Milburn stated that we are moving forward with the budget as if we are getting full funding. The said to anticipate full amount and expect reductions. More information will likely come out in June. ODE will have a short session.

Fund 260 Energy Fund – why aren't we using this money? LaRae clarified that it is specific and has to research it. She thinks applications have to be submitted in writing.

Measure 98. This fund is fully salaries and benefits and is a 13% increase.

LaRae stated that contracts have increased and negotiations can't be discussed in a budget committee meeting.

The committee discussed possible cuts and LaRae stated that she used 19-20 numbers for the 20-21 budget so we are already under where we should have been. It might come down to needing to cut \$150,000.

LaRae told the committee that they can approve the budget at the May 18th meeting or they can agree to add another meeting.

Trina Comerford and Anna Scharf both stated that they felt there was no choice to wait.

The next meeting could be June 1st with Memorial Day..

5. Public Comment and/or Questions

No comments

At 8:21pm Dustin Wilfong recessed the budget committee meeting until May 18th at 6:00 p.m

Members Present: Trina Comerford – Board Chair, Amber Burns, Brian Kohlmeyer, Jenn Larson, Dustin Wilfong, Kirk Fast, Anna Scharf

Administrators Present: Superintendent/Principal – Eric Milburn
HS/MS Principal/AD – Dan Dugan
Sped Directory – Erin Henery

Staff Present: Business Manager – LaRae Sullivan

Visitors Present: Shane Brown, April Schorr, Darcy Kirk, Missy Locke

1. **Call to Order by Dustin Wilfong, Committee Chair at 6:00 p.m.** – Prior to starting, LaRae Sullivan stated that she will be recording

2. **Approval of Agenda**

Brian Kohlmeyer moved to approve agenda.
Trina Comerford seconded

No discussion, all in favor. Motion passed.

3. **Approval of Minutes from May 11th, 2020**

Amber Burns moved to approve the committee minutes from May 11, 2020
Trina Comerford seconded

No discussion, all in favor. Motion passed.

4. **Budget Presentation**

LaRae Sullivan gave a presentation of the updated budget document and announced that it was available on the website. She stated that she did not receive any follow up questions prior to the meeting.

Anna Scharf said that she sent out questions that afternoon to the group. LaRae Sullivan did not receive them because she was not on the original email thread.

LaRae Sullivan stated that many sources are suggesting finalizing the budget based on what we know now.



Trina Comerford asked where she could find that information and LaRae Sullivan stated that it is not a formal announcement.

Trina Comerford asked if they would be able to meet as a committee later to make changes or cuts. If this budget is approved, what does it look like for the future?

LaRae Sullivan stated that the committee would not meet. If there are changes based on revenues and expenditures that decision would be made by administration and the board. Those things may not come up until September or later.

Anna Scharf asked if the district would move forward with hiring when the state budget comes in low and LaRae Sullivan clarified that the budget is based on current needs.

Anna Scharf asked when we would know what the final numbers from the state are and LaRae Sullivan said that we wouldn't know the full aspect until September and we need a budget by July 1st.

Trina Comerford wanted clarification that it isn't possible for revamping and LaRae Sullivan stated that we have to have an approved budget for hearing on June 15th. Some slight changes could be made then.

Trina Comerford asked if they could make changes to the budget in September. LaRae Sullivan stated that changes could be made between the board and administration unless it needs to be a supplemental budget, then the committee could meet.

LaRae Sullivan went through the changes noted in the new document.

Anna Scharf stated that her questions were by object and function and asked if she should ask them accordingly or if LaRae Sullivan was waiting until the end. Anna Scharf stated that some of the items LaRae was breezing over she has concerns about.

Clarification about Fund 201 and adding it to the budget so there is appropriation to spend if it comes in.

Discussion about cash carry over and Trina Comerford asked where she could find that in the budget.

LaRae Sullivan stated that the 19-20 anticipated ending fund balance will be \$1.2 million and clarified that that is the number the budget was built on. There is an operating contingency of \$466,000 used by resolution.

Trina Comerford stated that we should not use that money.

Anna Scharf stated that we always have a hefty proposed contingency.

Discussion on redirecting transfers.

Anna Scharf asked about resolution for redirecting, because she hasn't seen that in the past eight years.

LaRae Sullivan stated that it isn't required to do a resolution, it is for transparency and she can do that for transparency.

Anna Scharf asked about a resolution for fund 215 and LaRae Sullivan stated that we received money this fiscal year and on a cash basis that covered last year's expenses. The fund was in the hole because we are cash basis.

Discussion of fund 250 and it is best to use on electrical bid.

Trina Comerford asked if that was the same electrical we have been discussion and LaRae Sullivan clarified that it is, we are still waiting for finalization. Best guess is \$80,000.

Discussion and clarification on SIA Grant where that falls in the budget.

Where does the WESD show up in the budget for Behavioral Intervention Coach? Is this two positions with what we have with the Polk County position? Eric Milburn clarified that WESD is not part of our budget. The amount in question is part of WESD's budget. We do not purchase the Behavioral Coach from them and if we did, it would more like \$100,000.

Anna Scharf stated that her opinion is that it is ridiculous to throw \$70,000 in a fund that has no oversight.

LaRae Sullivan stated that we need to move on to public comment.

Anna Scharf asked if we could schedule more time next time.

5. Public Comment and/or Questions

No public comments.

LaRae Sullivan asked that questions be emailed ahead of time. The next meeting will be a proposed budget.

6. Recess of Budget Meeting

At 7:01pm Dustin Wilfong recessed the budget committee meeting until June 1st at 6:00 p.m.

Members Present: Trina Comerford – Board Chair, Amber Burns, Brian Kohlmeyer, Jenn Larson (via Google Meet), Dustin Wilfong, Kirk Fast, Anna Scharf

Administrators Present: Superintendent/Principal – Eric Milburn (online)
HS/MS Principal/AD – Dan Dugan

Staff Present: Business Manager – LaRae Sullivan

Visitors Present: Online

1. **Call to Order by Dustin Wilfong, Committee Chair at 6:04 p.m.** – Prior to starting, LaRae Sullivan stated that she will be recording

2. **Approval of Agenda**
Brian Kohlmeyer moved to approve agenda.
Amber Burns seconded

No discussion, all in favor. Motion passed.

3. **Approval of Minutes from May 18th, 2020**
Brian Kohlmeyer moved to approve the committee minutes from May 18, 2020
Trina Comerford seconded

No discussion, all in favor. Motion passed.

4. **Budget Presentation**
LaRae Sullivan went over the final budget document for approval. She referred to page 15 which is a layout of the proposed budget, page 16 which is a summary of funds, and page 17 that is the proposed budget for all funds showing revenue sources and other financing sources.

Anna Scharf stated that this budget document is not matching the May 18th budget document and LaRae Sullivan clarified that there was an addition of the Seismic Rehabilitation Grant which increased the total budget.

Page 19 shows the transfers from General Fund of \$314,250

Trina Comerford asked about the Preschool Grant and LaRae Sullivan clarified that it balances without a transfer.

Discussion on “rainy day fund” and operating contingency. The money is not a reserve and is never going to be the same from year to year. Trina Comerford stated that as a board, they made a goal to build a budget and not use contingency funds and building a budget higher than we are expecting to receive is not a good way to budget.

Page 25 goes over the revenues. Eric Milburn stated that this is reflective of past year’s contingencies. Page 97 goes over the Seismic Rehabilitation Grant of \$2,342,562 and expenditures are all in Capital Outlay.

Page 104 shows the original changes and revised proposed.

300 Debt Services includes all 300 funds.

Page 105 is a sample motion and page 106 is a sample resolution.

Anna Scharf asked how many people are online and Trina Comerford stated that it showed 11. The visitors online were Shane Brown, Darcy Kirk and Eric Milburn.

Anna Scharf commented that the committee has to stop at 7:30 and Trina Comerford clarified that there was another meeting at 7:30 for the board.

Anna Scharf stated that her voting no has nothing to do with LaRae, she did a great job putting the document together. She is a representative of the tax payer and doesn’t have adequate information or time. They committee has been limited to 3 to 4 meetings, most of them with time restrictions. She has submitted questions about salary increased, unknowns about state funding. She stated that the committee is being irresponsible, she is being irresponsible and will be voting no because we need to do better by our students, teachers, and community.

Trina Comerford stated that we need to answer the questions of a budget member.

LaRae Sullivan asked Anna to ask her questions.

Anna Scharf stated that Fund 100 is still in question after purchasing In-Touch and Forecast 5. There is still a significant increase to that budget in Fiscal Services.

Trina Comerford asked why we increased that specifically.

LaRae Sullivan stated that there was an addition .25 secretarial help and Anna Scharf stated that she didn’t ask about FTE; that was already discussed.

Trina Comerford asked why there the extra \$4,000. Anna Scharf asked about purchased services and why it is so much more. This was discussed extensively. LaRae Sullivan stated that she added more to cover any costs that may come up.

Discussion on concerns with Waxie. Amber Burns stated that on top of purchased services we have wages of in house personnel. Are we seeing a significant jump in those costs?

Anna Scharf stated that she highly suggests that the board review the contract service with Waxie.

LaRae Sullivan stated that this is a state contracted service with a discount.

More discussion on this service and looking at increase.

Anna Scharf had questions about the Care of Grounds and Upkeep accounts and purchases made to that account. Anna Scharf asked about IDEA and if FTE was re-allocated somewhere else? The fund never really covered the FTE

LaRae Sullivan stated that it used to cover it and doesn't anymore. Eric Milburn also commented on these funds.

Discussion on fund 213 and Trina Comerford stated that we need to keep a close eye on it.

Eric Milburn spoke to federal grants in the budget.

Discussion on athletics. Anna Scharf stated that that account is not sustainable and how long can we keep that up?

Dan Dugan stated that we are budgeting the same amount year after year, but costs are increasing.

Trina Comerford stated that athletics account is hard to budget. We don't know the costs, don't want to handcuff people to do their job, but the board needs to be cognizant. She stated that it needs to be transparent and budgeted honestly and kids stay in school because of sports.

Discussion about Fund 255 FFA and clarification that students pay for their trips or fundraise.

Discussion on Fund 298, Measure 98 and Anna Scharf asked why the salary of this increased 13%. LaRae Sullivan stated that it wasn't 13%. Discussion on where money will come from if this grant comes in lower. Trina Comerford asked Eric specifically if we don't get that money is it an admin decision or brought to the board. What happens? Just make the decision or bring the budget committee back?

Eric Milburn replied that we can have an in house committee to look at what cuts can be made and come up with a game plan. Then the kosher thing to do is to take the recommendations to the board. We will try to stay away from furlough days or program cuts. Any

Cuts on personnel or furlough days would be an action item to the board. Cuts on materials, supplies, etc. would be information for the board.

Trina Comerford asked if he would be comfortable no reconvening the budget committee if we are struggling to fund the SIA, Measure 98 and other budgeted areas.

Eric Milburn stated that reconvening the budget committee is a whole other issue. Have to advertise and go through the process. The committee gives the authority to spend and we can make changes school wide. We would go to the board and not reconvene the budget committee.

Discussion on budget cuts from the state. Updates daily, but nothing concrete.

Further discussion on appropriation and budget authority.

Jenn Larson moved to approve the proposed budget by reading the following on page 105;
“Be it hereby resolved: that, the budget committee of Perrydale School District No. 21, approves the proposed budget for FY2020-2021 in the sum of \$15,895,363 and; that, the budget committee further approves the taxes to be levied for Perrydale School District No. 21 as follows: General Fund Operations for Education \$4.5657 per thousand of Assessed Value Excluded from Limitation \$0.00 for Payment of Bonded Debt. Approved at the meeting held on this 1st day of June, 2020.

Kirk Fast seconded.

Trina stated that changes in spending need to be transparent in public meetings.

Brian Kohlmeyer left the meeting early.

5 yes votes; Dustin, Dan, Jenn, Trina, Kirk. 2 no votes; Amber and Anna

Budget is approved.

5. Public Comment and/or Questions

No public comments

6. Adjourn

Dustin Wilfong adjourned the meeting at 7:50pm

Perrydale School District #21
Budget Adjustments
FYE June 30, 2021

100 General Fund	Original Proposed	Changes	Revised Proposed 06/01/2020	Approved 06/01/2020	Adopted 06/15/2020
1000 - Instruction	2,952,170	5,000	2,957,170	2,957,170	2,957,170
2000 - Support Services	1,666,870	(5,000)	1,661,870	1,661,870	1,661,870
3000 - Enterprise & Community Services	3,500	-	3,500	3,500	3,500
4000 - Facilities Acquisition	-	-	-	-	-
5200 - Transfers	298,060	16,190	314,250	314,250	314,250
6000 - Contingency	258,768	208,087	466,855	466,855	466,855
Total Appropriations	5,179,368	224,277	5,403,645	5,403,645	5,403,645
7000 - Unappropriated Ending Fund Balance/Reserve	-	-	-	-	-
TOTAL GENERAL FUND	5,179,368	224,277	5,403,645	5,403,645	5,403,645
200 Special Revenue Fund					
1000 - Instruction	1,070,590	47,420	1,118,010	1,118,010	1,118,010
2000 - Support Services	72,600	(9,000)	63,600	63,600	63,600
3000 - Enterprise & Community Services	219,420	12,126	231,546	231,546	231,546
4000 - Facilities Acquisition	195,000	-	195,000	195,000	195,000
5200 - Transfers	-	-	-	-	-
6000 - Contingency	10,000	(8,000)	2,000	2,000	2,000
Total Appropriations	1,567,610	42,546	1,610,156	1,610,156	1,610,156
7000 - Unappropriated Ending Fund Balance/Reserve	-	-	-	-	-
TOTAL SPECIAL REVENUE FUND	1,567,610	42,546	1,610,156	1,610,156	1,610,156
300 Debt Service Fund					
5000 - Debt Service	197,500	(125,500)	72,000	72,000	72,000
Total Appropriations	197,500	(125,500)	72,000	72,000	72,000
7000 - Unappropriated Ending Fund Balance/Reserve	-	-	-	-	-
TOTAL DEBT SERVICE FUND	197,500	(125,500)	72,000	72,000	72,000
400 Capital Project Fund					
4000 - Facilities Acquisition	6,467,000	2,342,562	8,809,562	8,809,562	8,809,562
Total Appropriations	6,467,000	2,342,562	8,809,562	8,809,562	8,809,562
7000 - Unappropriated Ending Fund Balance/Reserve	-	-	-	-	-
TOTAL CAPITAL PROJECT FUND	6,467,000	2,342,562	8,809,562	8,809,562	8,809,562
TOTAL APPROPRIATIONS	13,411,478	2,483,885	15,895,363	15,895,363	15,895,363
UNAPPROPRIATED ENDING FUND BALANCE/RESERVE	-	-	-	-	-
TOTAL DISTRICT BUDGET	13,411,478	2,483,885	15,895,363	15,895,363	15,895,363

PERRYDALE SCHOOL DISTRICT No. 21

MOTION TO APPROVE THE PROPOSED BUDGET FOR FY2020-2021

BE IT HEREBY RESOLVED:

THAT, the Budget Committee of Perrydale School District No. 21, approves the proposed budget for FY2020-2021 in the sum of \$15,895,363 and;

THAT, the Budget Committee further approves the taxes to be levied for Perrydale School District No. 21 as follows:

General Fund Operations for Education \$4.5657 per thousand of Assessed Value

Excluded from Limitation \$ 0.00 for Payment of Bonded Debt

Approved at the meeting held on this 1st day of June, 2020.


Budget Committee Chair

6-11-2020
Date

**PERRYDALE SCHOOL DISTRICT #21
RESOLUTION NO. 20-11**

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Perrydale School District hereby adopts the budget for fiscal year **2020-2021** in the total amount of \$15,895,363*
This budget is now on file at **7445 Perrydale Road** in Amity, Oregon

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2020 for the following purposes:

General Fund		Special Revenue Fund	
Instruction.....	\$ 2,957,170	Instruction.....	\$ 1,118,010
Support Services.....	\$ 1,661,870	Support Services.....	\$ 63,600
Enterprise & Community Services.....	\$ 3,500	Enterprise & Comm.....	\$ 231,546
Facilities Acquisition	\$ -	Facilities Acquisition	\$ 195,000
Transfers.....	\$ 314,250	Contingency.....	\$ 2,000
Debt Service	\$ -	Total.....	\$ 1,610,156
Contingency.....	\$ 466,855		
Total.....	\$ 5,403,645		
Debt Service Fund		Capital Project Fund	
Debt Service.....	\$ 72,000	Facilities Acquisition	\$ 8,809,562
	\$ -	Total.....	\$ 8,809,562
Total.....	\$ 72,000		
		Total APPROPRIATIONS, All Funds . . .	\$ 15,895,363
		Total Unappropriated and Reserve Amounts, All Funds . . .	\$ -
		TOTAL ADOPTED BUDGET . . .	\$ 15,895,363 *

IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2020-2021 :

- (1) In the amount at the rate of \$4.5657 per \$1000 of assessed value for permanent rate tax;
- (2) In the amount at the rate of \$ 0.00 per \$1000 of assessed value for local option tax; and
- (3) In the amount of \$0.00 for debt service on general obligation bonds;

CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

Subject to the General Government Limitation

Permanent Rate Tax.....\$ 4.5657/\$1000
Local Option Tax..... \$ 0.00/\$1000

Excluded from Limitation

General Obligation Bond Debt Service.....\$ 0.00

The above resolution statements were approved and declared adopted on June 15, 2020.


Trina Comerford, Chair Board of Directors


Eric Milburn, Superintendent

ATTEST

Cindy Cruickshank, Executive Assistant

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Perrydale School District No 21 will be held on **June 15, 2020 at 6:30 pm** at <https://www.perrydaleschool.com/> and in person at the **Perrydale School District located at 7445 Perrydale Rd, Amity, Oregon**. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 as approved by the Perrydale School District No 21 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 7445 Perrydale Rd, Amity, Oregon between the hours of 8:00 a.m. and 4:00 p.m. or online at <https://www.perrydaleschool.com/> This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Eric Milburn, Superintendent Telephone: 503-623-2040 Email: emilburn@perrydale.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2018-2019	Adopted Budget This Year 2019-2020	Approved Budget Next Year 2020-2021
Beginning Fund Balance	\$1,527,608	\$1,604,400	\$1,500,210
Current Year Property Taxes, other than Local Option Taxes	\$612,309	\$632,300	\$541,855
Current Year Local Option Property Taxes	\$0	\$0	\$0
Other Revenue from Local Sources	\$258,822	\$261,996	\$274,770
Revenue from Intermediate Sources	\$9,647	\$25,625	\$25,625
Revenue from State Sources	\$3,288,898	\$3,932,161	\$9,958,417
Revenue from Federal Sources	\$126,895	\$192,200	\$230,236
Interfund Transfers	\$124,864	\$312,600	\$314,250
All Other Budget Resources	\$0	\$0	\$3,050,000
Total Resources	\$5,949,043	\$6,961,282	\$15,895,363

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$1,875,379	\$2,279,200	\$2,399,400
Other Associated Payroll Costs	\$1,074,415	\$1,565,430	\$1,905,496
Purchased Services	\$633,583	\$800,400	\$954,600
Supplies & Materials	\$289,917	\$541,596	\$837,000
Capital Outlay	\$56,303	\$736,500	\$8,864,562
Other Objects (except debt service & interfund transfers)	\$56,354	\$72,100	\$79,200
Debt Service*	\$106,100	\$115,100	\$72,000
Interfund Transfers*	\$124,864	\$312,600	\$314,250
Operating Contingency	\$0	\$538,356	\$468,855
Unappropriated Ending Fund Balance & Reserves			
Total Requirements	\$4,216,915	\$6,961,282	\$15,895,363

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$2,620,341	\$3,357,975	\$4,075,180
FTE	29.32	32.59	37.6
2000 Support Services	\$1,225,576	\$1,620,912	\$1,725,470
FTE	9.18	9.39	9.41
3000 Enterprise & Community Service	\$140,034	\$205,100	\$235,046
FTE	1.29	1.99	2.19
4000 Facility Acquisition & Construction	\$0	\$811,239	\$9,004,562
FTE	0.00	0.00	0.00
5000 Other Uses	\$0	\$0	\$0
5100 Debt Service*	\$106,100	\$115,100	\$72,000
5200 Interfund Transfers*	\$124,864	\$312,600	\$314,250
6000 Contingency	\$0	\$538,356	\$468,855
7000 Unappropriated Ending Fund Balance	\$0	\$0	\$0
Total Requirements	\$4,216,915	\$6,961,282	\$15,895,363
Total FTE	39.79	43.97	49.20

* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

Additional funding Sources for FY20-21:
 Fund 258 - Student Investment Account (SIA); Fund 201 - CARES Act; Fund 403 - Seismic Rehabilitation Grant for Gym and Cafeteria; Fund 257 - CTE for horticulture program to go with the New Greenhouse; Fund 402 - OSCIM grant and Fund 401 - Capital Improvement Bonds 2020 is based on potential November 2020 Voters approval.
 FTE additions are due to SIA program based on full funding, and creating FTE allocations for Athletic/Academic coaches.
 FY20-21 approved budget is based on State School Fund estimates given out on 02/25/2020.
 General Obligation Bond from 2000 is completed as of 06/30/2020.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.5657 per \$1,000)	4.5657	4.5657	4.5657
Local Option Levy			
Levy For General Obligation Bonds	\$106,100	\$115,100	\$0

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$0	\$0
Total	\$0	\$0

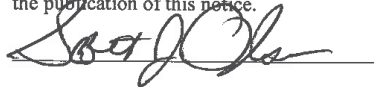
Affidavit of Publication
Polk County Itemizer-Observer
PO Box 108 – 147 SE Court St. Dallas, OR 97338

STATE OF OREGON
COUNTY OF POLK


Scott J. Olson being first duly sworn on oath, depose and says: That he/she is the owner/publisher of the Polk County Itemizer-Observer, a weekly newspaper, which has been established, published in the English language, and circulated continuously as a weekly newspaper in the city of Dallas, and in said County and State as defined by ORS 193.010 and 193.020, and of general circulation in said county for more than twelve (12) months prior to the date of the first publication of the Notice hereto attached.

Copy of a Notice of Budget Hearing ED-1
Perrydale School District

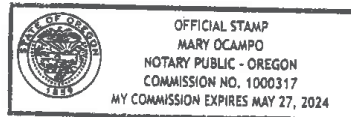
As it appeared in the regular and entire issue of said paper itself and not in a supplement thereof for a period of 1 weeks, commencing on June 10, 2020, and ending on June 10, 2020, and that said newspaper was regularly distributed to its subscribers during all of this period. That the amount of \$ 165.75 is the total cost for the publication of this notice.



Subscribed and sworn to before me on
June 11, 2020, 2020.


Notary Public in and for the State of Oregon

SS



FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Perrydale School District No 21 will be held on June 16, 2020 at 6:30 pm at [redacted] and in person at the Perrydale School District located at 7446 Perrydale Rd, Amity, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 as approved by the Perrydale School District No 21 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 7446 Perrydale Rd, Amity, Oregon between the hours of 8:30 a.m. and 4:30 p.m. or online at <https://www.perrydale.k12.or.us>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Eric Milburn, Superintendent Telephone: 503-623-2040 Email: emilburn@perrydale.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2018-2019	Adopted Budget This Year 2019-2020	Approved Budget Next Year 2020-2021
Beginning Fund Balance	\$1,527,608	\$1,604,400	\$1,500,210
Current Year Property Taxes, other than Local Option Taxes	\$612,309	\$632,300	\$541,855
Current Year Local Option Property Taxes	\$0	\$0	\$0
Other Revenue from Local Sources	\$258,822	\$261,995	\$274,770
Revenue from Intermediate Sources	\$9,647	\$25,623	\$25,625
Revenue from State Sources	\$3,288,898	\$3,392,161	\$9,958,417
Revenue from Federal Sources	\$126,993	\$192,200	\$230,236
Interfund Transfers	\$124,864	\$312,600	\$314,250
All Other Budget Resources	\$0	\$0	\$3,050,000
Total Resources	\$5,949,043	\$6,961,282	\$15,895,363
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$1,875,379	\$2,278,200	\$2,999,400
Other Associated Payroll Costs	\$3,074,415	\$1,555,433	\$1,905,495
Purchased Services	\$633,583	\$800,400	\$854,600
Supplies & Materials	\$289,917	\$541,596	\$837,000
Capital Outlay	\$56,303	\$796,500	\$8,864,562
Other Objects (except debt service & interfund transfers)	\$56,354	\$72,100	\$78,205
Debt Service*	\$106,100	\$115,100	\$72,000
Interfund Transfers*	\$124,864	\$312,600	\$314,250
Operating Contingency	\$0	\$538,356	\$468,855
Unappropriated Ending Fund Balances & Reserves	\$0	\$0	\$0
Total Requirements	\$4,216,915	\$6,961,282	\$15,895,363
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$2,620,341	\$3,357,975	\$4,075,180
FTE	26.322	72.998	87.6
2000 Support Services	\$1,215,576	\$1,620,912	\$1,725,670
FTE	9.13	9.69	9.43
3000 Enterprise & Community Service	\$140,034	\$205,100	\$235,046
FTE	1.28	1.39	2.13
4000 Facility Acquisition & Construction	\$0	\$813,233	\$9,004,962
FTE	0.00	0.00	0.00
5000 Other Uses	\$0	\$0	\$0
5100 Debt Service*	\$106,100	\$115,100	\$72,000
5200 Interfund Transfers*	\$124,864	\$312,600	\$314,250
6000 Contingency	\$0	\$538,356	\$468,855
7000 Unappropriated Ending Fund-Balance	\$0	\$0	\$0
Total Requirements	\$4,216,915	\$6,961,282	\$15,895,363
Total FTE	36.73	84.077	99.16

*Not Included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

Additional Funding Sources for FY20-21:

Fund 258 - Student Investment Account (SIA); Fund 201 - CARES Act; Fund 403 - Seismic Rehabilitation Grant for Gym and Cafeteria; Fund 257 - CTE for horticulture program to go with the New Greenhouse; Fund 402 - OSCM grant and Fund 401 - Capital Improvement Bonds 2020 is based on potential November 2020 Voters approval.

FTE additions are due to SIA program based on full funding, and creating FTE allocations for Athletic/Academic coaches.

FY20-21 approved budget is based on State School Fund estimates given out on 02/25/2020.

General Obligation bond from 2000 is completed as of 06/30/2020.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.5657 per \$1,000)	4.5657	4.5657	4.5657
Local Option Levy			
Levy For General Obligation Bonds	\$106,100	\$115,100	\$0
STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1	
General Obligation Bonds	\$0	\$0	\$0
Other Bonds	\$0	\$0	\$0
Other Borrowings	\$0	\$0	\$0
Total	\$0	\$0	\$0

(June 10, 2020)

**Notice of Property Tax and Certification of Intent to Impose a Tax
on Property for Education Districts**

To assessor of Polk County

**FORM ED-50
2020-2021**

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

Check here if this is
an amended form.

The Perrydale School District No.21 has the responsibility and authority to place the following property tax, fee, charge or assessment
District Name

on the tax roll of Polk County. The property tax, fee, charge or assessment is categorized as stated by this form.
County Name

<u>7445 Perrydale Rd</u> <small>Mailing Address of District</small>	<u>Amity</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97101</u> <small>Zip</small>	<u>6/25/2020</u> <small>Date Submitted</small>
<u>Eric Milburn</u> <small>Contact Person</small>	<u>Superintendent</u> <small>Title</small>	<u>503-623-2040</u> <small>Daytime Telephone</small>	<u>emilburn@perrydale.k12.or.us</u> <small>Contact Person E-mail</small>	

CERTIFICATION - You must check one box.

<input checked="" type="checkbox"/>	The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
<input type="checkbox"/>	The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits		
		Rate -or- Dollar Amount		
	1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	4.5657	
	2. Local option operating tax	2	0	Measure 5 Limits
	3. Local option capital project tax	3	0	Amount of Levy
4a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		\$0
4b.	Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		\$0
4c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$0

PART II: RATE LIMIT CERTIFICATION

5.	Permanent rate limit in dollars and cents per \$1,000	5	4.5657
6.	Election date when your new district received voter approval for your permanent rate limit	6	0
7.	Estimated permanent rate limit for newly merged/consolidated district	7	0.0000

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
NA				

150-504-075-6 (Rev. 11-18)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

Date: 2/26/2020
 To: District Business Managers
 Re: 2020-21 State School Fund Estimates

	2019-20	2020-21	2019-21 Biennium
	\$4,410,000,000	\$4,590,000,000	\$9,000,000,000
2020-21 Budget Appropriation for school districts & ESDs:			\$4,590,000,000
Oregon Revised Statute		Less Reserve Account:	(\$20,000,000)
327.008(15,16)		Less TAG, Speech Pathology, and Oregon Virtual School District:	(\$1,050,000)
327.859(b), 327.023(1)		Less Long Term Care and State Schools:	(\$11,500,000)
327.008(13)		English Language Learner Improvement Funds:	(\$6,250,000)
327.008(12)(a)(A)		Educator Advancement Fund (EAF):	(\$3,000,000)
327.008(17)		Less Small High School Grant	(\$2,500,000)
327.008(3)		Less Charter School Closure Funds	(\$300,000)
327.339		Less Local Option Equalization Grant:	(\$2,000,000)
327.008(9)		Less Office of School Facilities:	(\$4,000,000)
327.008(10)		Skilled Nursing Facilities (pediatric nursing):	(\$2,577,479)
327.531		Free Lunch program:	(\$1,425,188)
Transfers/Deductions			(\$54,602,667)
State Revenue for Formula			\$4,535,397,334
District Local Revenue:			\$2,046,029,283
ESD Local Revenue:			\$139,432,480
Local Rev. for Formula (District + ESD)			\$2,185,461,763
Total Revenue For Formula			\$6,720,859,097
District Share at 95.50%			\$6,418,420,437
ESD Share at 4.50%			\$302,438,659
Other Transfers/Deductions:		327.008(11) Less High Cost Disability Grants:	(\$55,000,000)
327.008(8)		Less Facility Grants:	(\$3,500,000)
327.008 (12)(a)-(B)		Less share of EAF	(\$8,375,000)
Districts			(\$66,875,000)
327.008(14)		Less ESD testing contract:	(\$484,000)
327.008(12)(a)-(C)		Less share of EAF	(\$8,375,000)
ESDs			(\$8,859,000)
Formula Revenue for Distribution			
School Districts			\$6,351,545,437
ESDs			\$293,579,659

Sources for 2020-21 Estimates

ADMr:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2019-20
11% Cap Waiver Basis:	2017-18
Poverty Basis:	December 2019
School District Funding Ratio:	1.921058952
Transportation Grant:	\$247,274,453.40
Estimated ADMr:	576,000
Estimated ADMw:	706,000
District Accrual per ADMw:	\$517
ESD Accrual per ADMw:	\$18
YCEP/JDEP amount per ADMw:	\$8,645

If you have any questions please contact Adam Krein at Adam.Krein@state.or.us

STATE SCHOOL FUND GRANT

2020-2021

Based on \$9 Billion Budget with a 49/51 split as of 2/25/2020

Polk County, Perrydale SD 21 - 2192

2020-2021 Local Revenue		2020-2021 Transportation Grant	
Property Taxes and in-lieu of property taxes from local sources =	\$537,145.00	Salaries =	N/A
Federal Forest Fees =	\$0.00	Payroll =	N/A
Common School Fund =	\$30,574.64	Purchased Services =	N/A
County School Fund =	\$625.00	Supplies =	N/A
State Managed Timber =	\$20.00	Other =	N/A
ESD Equalization =	\$0.00	Garage Depreciation =	N/A
In-Lieu of Property Taxes(non-local sources) =	\$7,210.00	Bus Depreciation =	N/A
Revenue Adjustments =	\$0.00	Fees Collected =	N/A
Sum of Local Revenue =	\$575,574.64	Non-Reimbursable =	N/A
		Net Eligible Trans Expenditures =	\$148,206.00
2020-2021 Experience Adjustment		Transportation per ADMr Rank	20%
District Average Teacher Experience =	13.61	Transportation Reimbursement Rate	70.00%
State Average Teacher Experience =	12.10	70.00% of the Net Eligible Transportation Expenditures =	
Experience Adjustment (Difference in District and State Teacher Experience) =	1.51	the Transportation Grant	\$103,744.20

2020-2021 Extended ADMw		
2020-2021 ADMw	458.63	2019-2020 ADMw 464.52 Extended ADMw 464.52

2020-2021 General Purpose Grant
 Multiply the Teacher Experience Adjustment of 1.51 by \$25 then add \$4500 to the result = \$4,537.75
 Then multiply \$4,537.75 by the Extended ADMw 464.5241 and then by the funding ratio 1.921058951999 = \$4,049,389.09

2020-2021 Total Formula Revenue
 Add the General Purpose Grant \$4,049,389.09 to the Transportation Grant \$103,744.20 = \$4,153,133.29

2020-2021 State School Fund Grant
 Subtract the Local Revenue \$575,574.64 from the Total Formula Revenue \$4,153,133.29 = \$3,577,558.65

2020-2021 Rates per ADMw
 General Purpose Grant per Extended ADMw = \$8,717 Total Formula Revenue per Extended ADMw = \$8,941
 Charter Schools Rate(ORS 338.155) = \$8,829

Payments	
SSF Total Paid To Date	SSF Estimated Remaining Balance Due
Small HS Grant Total Paid To Date	Small HS Grant Estimated Remaining Balance Due
Facility Grant Total Paid To Date	Facility Grant Estimated Remaining Balance Due
	High Cost Disability Estimated Remaining Balance Due

FTE Staffing Report FY2020-21

General Fund Instructional Services	
	FTE
Fund 100.1111 - Grades K-5 Instruction	10.74
Kindergarten	1.00
1st Grade	1.00
2nd Grade	1.00
3rd Grade	1.00
4th Grade	1.00
5th Grade	1.00
Gen. EA	3.75
Music Teacher	0.67
PE Teacher	0.32
Fund 100.1121 - Grades 6-8 Instruction	3.69
6th Grade	1.00
7th Grade	1.00
8th Grade	1.00
Gen. EA	0.25
Music Teacher	0.17
PE Teacher	0.27
Fund 100.1131 - High School Instruction	5.83
Administrator High School Programs	0.12
Agriculture/CTE Teacher	1.00
IT Coordinator	0.14
Language Arts Teacher	1.00
Math Teacher	1.00
Music Teacher	0.16
PE Teacher	0.41
Science Teacher	1.00
Social Studies Teacher	1.00
Fund 100.1131.000.206.000 - 2nd Language	0.85
2nd Language Teacher	0.85
Fund 100.1132.000.050.000 - Academic Extra Duty	0.39
Activities Director	0.06
Annual Advisor	0.06
Drama Advisor	0.06
ELL Coordinator	0.03
ESSA Coordinator	0.03
MS Leadership Prg. Director	0.06
Music Program Director	0.06
Testing Coordinator	0.03
Fund 100.1250.000.320.00 - Special Education	8.38
Special Programs Director	1.00
SPED EA	6.38
SPED Teacher	1.00
Fund 100.1272.000.000.00 - Title IA/D	0.59
Title I Teacher	0.59
Fund 100.1291.000.210.000 - ELL	0.15
ELL Teacher	0.15
Total FTE General Fund - Function 1000 30.62	

General Fund Support Services	
	FTE
Fund 100.2110 - Attendance and Social Work	0.20
Secretary	0.20
Fund 100.2222 - Library/Media Center	0.50
Library Assistant	0.50
Fund 100.2320 - Executive Administration	1.50
Executive Secretary	1.00
Superintendent	0.50
Fund 100.2410 - Office of the Principal	2.80
Elementary Principal	0.50
High School Principal	0.75
Secretary	1.55
Fund 100.2520 - Fiscal Services	1.25
Business Manager	1.00
Secretary	0.25
Fund 100.2540 - Maintenance and Operations	3.00
Custodian	1.00
Custodian/Maintenance	1.00
Operation/Maintenance Manager	1.00
Fund 100.2660.000.261.000 - Technology	0.16
IT Support	0.16
Total FTE General Fund - Function 2000 9.41	

Special Revenue Fund	
	FTE
Fund 204.3310 - Pre School Program	0.50
Pre School Coordinator	0.50
Fund 205.3311 - After School Program	0.19
After School Program Coordinator	0.19
Fund 208.1250 - IDEA Part B, Sec. 611 Instruction	0.62
SPED EA - IDEA	0.62
Fund 211.1272 - Title I Instruction	0.25
Title I Teacher	0.25
Fund 213.1272 - Title II Instruction	0.04
Title II Teacher	0.04
Fund 214.1272 - Title IV-A Instruction	0.08
Title IV-A Teacher	0.08
Fund 215.1272 - Rural Ed Grant	0.04
Title II Teacher	0.04
Fund 251.3100 - Food Service Program	1.50
Food Service Assistant	0.50
Food Service Manager	1.00
Fund 255.1132.000.050.000 - FFA Academic Extra Duty	0.14
FFA Advisor	0.14
Fund 258.1111 - SIA Program	3.00
Certified Teacher	1.00
General Education EA's	2.00
Fund 298.1131 - M98 High School Success	1.00
High School Success Coordinator	1.00
Total FTE Special Revenue Fund - Function 1000 5.17	
Total FTE Special Revenue Fund - Function 3000 2.19	

FTE Staffing Report

FY2020-21

Athletic Services

	FTE
Fund 253.1132.000.050.000 - Athletics Extra Duty	1.81
Athletic Director	0.13
Timekeeper	0.02
<u>Fall Sports</u>	
Football Announcer	0.02
Football HS Head Coach - Varsity	0.08
Football HS Assistant Coach	0.08
Football HS Assistant Coach	0.08
Football MS Head Coach	0.04
Football MS Assistant Coach	0.04
Volleyball HS Head Coach - Varsity	0.08
Volleyball MS Head Coach	0.04
Volleyball HS - Assistant Coach	0.08
Volleyball MS - Assistant Coach	0.08
Volleyball MS - Assistant Coach	0.04
<u>Winter Sports</u>	
Basketball Boys HS Head Coach - Varsity	0.08
Basketball Boys - HS JV Assistant Coach	0.08
Basketball Girls HS Head Coach - Varsity	0.08
Basketball Girls HS Assistant Coach	0.08
Basketball Boys MS - Head Coach	0.04
Basketball Boys MS Assistant Coach	0.04
Basketball Girls MS Head Coach	0.04
Basketball Girls MS Assistant Coach	0.04
<u>Spring Sports</u>	
Track - HS Head Coach Varsity	0.08
Track - HS Assistant Coach	0.04
Track - HS Assistant Coach	0.04
Track - MS Head Coach	0.04
Track - MS Track Assistant Coach	0.04
Softball - HS Head Coach Varsity - Girls	0.08
Softball HS Assistant Coach Varsity - Girls	0.04
Baseball MS - Boys Head Coach	0.04
Baseball MS - Boys Assistant Coach	0.04
Softball MS - Head Coach	0.04
Softball MS - Assistant Coach	0.04
Total FTE General Fund - Athletics	1.81

PERRYDALE SCHOOL DISTRICT

"Where Excellence in Education is Treasured"

TEACHER CALENDAR 2020-2021

JULY				
M	T	W	T	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20/B	21	22	23	24
27	28	29	30	31

AUGUST (M/H-5) (E-6)				
M	T	W	T	F
3/R	4/R	5	6	7
10	11	12	13	14
17/B	18	19	20	21
24/I	25/I	26/I	27/I	28/E
31	BACK TO SCHOOL WEEK			

M	T	W	T	F
	1	2	3	4
7/H	8	9	10	11/S
14	15	16	17	18
21/B	22	23	24	25/I
28	29	30		

OCTOBER (M/H-19) (E-18)				
M	T	W	T	F
			1	2
5	6	7	8	9/I
12	13	14	15	16
19/B	20	21	22	23
26	27	28	29	30/A

NOVEMBER (M/H-15) (E-16)				
M	T	W	T	F
2	3	4	5	6
9	10	11/H	12	13/S
16/B	17	18	19	20/E
23/C	24/C	25/V	26/H	27
30				

DECEMBER (10.5)				
M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17 (1/2)	18
21/B	22/V	23/V	24/V	25/H
28/V	29/V	30/V	31/V	1/H

JANUARY (M/H-18) (E-17)				
M	T	W	T	F
4/I	5	6	7	8/S
11	12	13	14	15
18/V	19/B	20	21	22/S
25	26	27	28	29/A

FEBRUARY (16)				
M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15/V	16/B	17	18	19/S
22	23	24	25	26

MARCH (M/H-15) (E-16)				
M	T	W	T	F
1	2	3	4	5/E
8	9	10	11	12
15/B	16	17	18/C	19
22/V	23/V	24/V	25/V	26
29	30	31		

APRIL (M/H-18) (E-17)				
M	T	W	T	F
			1	2
5	6	7	8	9/A
12	13	14	15	16
19/B	20	21	22	23
26	27	28	29	30

MAY (17)				
M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17/B	18	19	20	21/I
24	25	26	27	28
31/H				

JUNE (8.5)				
M	T	W	T	F
	1	2	3	4/S
7	8	9	10 (1/2)	11/A&E
14	15	16	17	18
21/B	22	23	24	25
28	29	30		

A – Assessment Day
 B – Board Meetings
 C – Conferences
 R – Registration
 Work Days 161
 Holidays 6

E – Elementary Assessment Day
 H – Holiday
 I – In-Service
 S – School on Friday
 V – Vacation

SEPTEMBER (19)				
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PERRYDALE SCHOOL DISTRICT

"Where Excellence in Education is Treasured"

CLASSIFIED CALENDAR 2020-2021

JULY				
M	T	W	T	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20/B	21	22	23	24
27	28	29	30	31

AUGUST (4)				
M	T	W	T	F
3/R	4/R	5	6	7
10	11	12	13	14
17/B	18	19	20	21
24/I	25/I	26/I	27/I	28/E
31	BACK TO SCHOOL WEEK			

SEPTEMBER (18)				
M	T	W	T	F
	1	2	3	4
7/H	8	9	10	11/S
14	15	16	17	18
21/B	22	23	24	25/I
28	29	30		

OCTOBER (17)				
M	T	W	T	F
			1	2
5	6	7	8	9/I
12	13	14	15	16
19/B	20	21	22	23
26	27	28	29	30/A

NOVEMBER (13)				
M	T	W	T	F
2	3	4	5	6
9	10	11/H	12	13/S
16/B	17	18	19	20/E
23/C	24/C	20	26/H	27
30				

DECEMBER (10.5)				
M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17 (1/2)	18
21/B	22/V	23/V	24/H	25/H
28/V	29/V	30/V	31/V	1/H

JANUARY (17)				
M	T	W	T	F
4/I	5	6	7	8/S
11	12	13	14	15
18/V	19/B	20	21	22/S
25	26	27	28	29/A

FEBRUARY (16)				
M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15/V	16/B	17	18	19/S
22	23	24	25	26

MARCH (14)				
M	T	W	T	F
1	2	3	4	5/E
8	9	10	11	12
15/B	16	17	18/C	19
22/V	23/V	24/V	25/V	26
29	30	31		

APRIL (7)				
M	T	W	T	F
			1	2
5	6	7	8	9/A
12	13	14	15	16
19/B	20	21	22	23
26	27	28	29	30

MAY (6)				
M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17/B	18	19	20	21/I
24	25	26	27	28
31/H				

JUNE (7.5)				
M	T	W	T	F
	1	2	3	4/S
7	8	9	10 (1/2)	11/A&E
14	15	16	17	18
21/B	22	23	24	25
28	29	30		

A – Assessment Day
 B – Board Meetings
 C – Conferences
 R – Registration
 Work Days 150
 Holidays 8

E – Elementary Assessment Day
 H – Holiday
 I – In-Service
 S – School on Friday
 V – Vacation

PERRYDALE SCHOOL DISTRICT CALENDAR
SORTED BY MONTH

JULY

July 4 Independence Day
July 20 School Board meeting

AUGUST

August 3 & 4 Registration
August 17 School Board meeting
August 24-27 In-Service
August 28 Elementary In-Service
August 31 First Day of School

SEPTEMBER

September 7 Labor Day Holiday
September 11 Friday School day
September 21 School Board meeting
September 25 In-Service

OCTOBER

October 9 Statewide In-Service Day
October 19 School Board Meeting
October 29 End of 1st quarter (MS/HS)
October 30 MS/HS Assessment day

NOVEMBER

November 11 Veteran's Day Holiday
November 13 Friday School day
November 16 School Board meeting
November 20 Elementary Assessment day
November 23 & 24 Conferences (No School)
November 25 Vacation (No School)
November 26 Thanksgiving Holiday

DECEMBER

December 17 Half-Day School day
December 21 School Board meeting
December 18-31 Christmas Break
December 24 Christmas Eve
December 25 Christmas Day

JANUARY

January 1 New Year's Holiday

January 4 In-Service
January 8 Friday School day
January 18 MLK Day (No School)
January 19 School Board Meeting
January 22 Friday School day
January 28 End of 2nd quarter (Sem. 1)
January 29 MS/HS Assessment day

FEBRUARY

February 15 President's Day (No School)
February 16 School Board meeting
February 19 Friday School day

MARCH

March 5 Elementary Assessment day
March 15 School Board meeting
March 18 Conferences (no school)
March 22-25 Spring Break

APRIL

April 8 End of 3rd quarter
April 9 MS/HS Assessment day
April 19 School Board meeting

MAY

May 17 School Board meeting
May 21 In-Service Day
May 31 Memorial Day (no school)

JUNE

June 4 Friday School day
June 5 High School Graduation
June 7 8th Grade promotion
June 10 Last day of school (half day)
June 10 End of 4th quarter (Sem. 2)
June 11 E/MS/HS Assessment day

Glossary of Terms

Abatement: The reduction or cancellation of an assessed tax.

Academic Areas: Math, Science, Social Studies, Language Arts, Physical Education.

Account: The detailed record of a particular asset, liability, fund balance, revenue or expenditure.

Accrual Basis: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Action Plan: Statements of specific actions to be taken to make progress in strategic priority areas.

Activity: That portion of the work in an organizational unit relating to a specific function or class of functions, a project or program, a subproject or subprogram, or any convenient division of these.

ADM: Average daily membership is the year-to-date average of daily student enrollment.

ADMw: The average daily membership of daily student enrollment increased by a variety of weighting factors. For example, each student qualifying for special education services is given one additional weight and counted as 2.0 full-time equivalents (FTE) for funding purposes.

Adopted Budget: The financial plan that is the basis for appropriations.

AD Valorem Tax: A property tax computed as a percentage of the value of taxable property. See "Assessed Value".

Approved Budget: The budget that has been approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing.

Appropriation: A legal authorization granted by the board of directors for the funds of the Perrydale School District permitting expenditures and obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Assessed Value: The taxable value of real and personal property as determined by a tax assessor or government agency as a basis for levying taxes. Assessed value does not necessarily correspond to the property's market value.

Assets: Resources owned or held by an entity which have monetary value.

Balance Sheet: The basic financial statement which discloses the assets, liabilities, and equity of an entity at a specified date in conformity with GAAP.

Beginning Fund Balance: Funds carried forward from the current

fiscal year into the next budgeted fiscal year that become a resource to support the appropriations for the next budgeted fiscal year.

Benefits: District provided retirement (Oregon PERS), health and dental coverage. Benefits also include voluntary participation in 403b plans, and flexible spending accounts. Additional benefits would include vacation, annual leave, personal, and sick days depending on the job classification.

Board of Directors (BOD): An elected policy-making body whose primary functions are to establish policies for the district; provide guidance for the general operation and personnel of the district; and oversee the property, facilities, and financial affairs of the district.

Board Policy: Guidelines adopted by the board of directors that govern school operations

Bond or Bond Issue: A certificate of debt guaranteeing payment of the original investment plus interest on specific dates. Bonds are typically used by governments to pay for large public projects like new schools.

Budget: A plan of future events including anticipated revenues and expenditures, along with the financial position at some future point in time.

Glossary of Terms

Budget Committee: Fiscal planning board of a local government, consisting of the governing body plus an equal number of legal voters appointed from the district.

Budget Message: Written explanation of the budget and the local government's financial priorities. It is prepared and presented by the executive officer or chairperson of the governing body.

Budget Transfer: Process of changing how budget dollars are currently allocated to be spent within the adopted budget.

Capital Expenditures: Those expenditures which result in the acquisition of or addition to fixed assets.

Capital Outlay: Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings.

Carryover: Amount of money remaining at the end of the preceding year and available in the current budget year.

Cash Basis: A basis of accounting under which transactions are recognized only when cash changes hands.

Chart of Accounts: A set of accounting codes characterizing transactions throughout the

organization's financial systems. It facilitates the consistent coding of transactions for entry into the systems as well as computer manipulation of transaction data.

Commitment: Funds obligated towards a purchase requisition.

Compensation: District provided salary and benefits (see definition for benefits).

Comprehensive Annual Financial Report (CAFR): This document is the "official annual report" of the district. State law requires the district to publish within six months of the close of the fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. The CAFR meets these requirements.

Contingency: A special amount budgeted each year for unforeseen expenditures which require board approval in order to be used. Contingency funds not used become part of Ending Fund Balance.

Contract for Services: District form used to pay individuals not otherwise employed by the district.

Debt Service: The amount of money needed to make periodic payments on the principal and interest on an outstanding debt. Debt service is usually expressed as an annual amount.

Deficit: (1) The excess of the liabilities of a fund over its assets; (2) the excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

Encumbrance: A commitment within an organization to use funds for a specific purpose. An encumbrance is created when a purchase requisition is turned into a purchase order.

Ending Fund Balance: The difference between a fund's resources and requirements at year end.

English as a Second Language (ESL): The PDSB program that supports and provides services for the ELL student.

English Language Learner (ELL): A student who has a home, primary or first language that is not English and who has not yet achieved proficiency in the English language.

Glossary of Terms

English Language Proficiency (ELP): A language minority student's level of English language skills in listening, speaking, reading, writing, and comprehension.

Equalization: A method for allocating local and state funds for schools adopted by the 1991 Oregon Legislature and modified slightly since then. The purpose of equalization is to ensure that students in all of Oregon's districts are treated more or less equally in terms of how state and local resources are allocated. Equalization is implemented through the State School Fund formula which allocates local and state funds on a weighted per student basis.

Exempt Employees: Employees not eligible for overtime pay such as administrators, and teachers.

Expenditures: Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

Fiscal Year: The twelve-month period of time to which the annual budget applies. All Oregon school districts, by law, must observe a fiscal year that is July 1 through June 30

Fixed Asset: Tangible property with an estimated life of more than one year.

Food Service Fund (Fund 251): This fund is used to account for the financial activities associated with the district's school lunch program.

FTE: Full-time equivalent staff. One FTE is defined as a regular position scheduled to work eight hours per day.

Fund: A fund is an independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources. It contains all related assets, liabilities and residual equities or balances, or changes therein. Funds are established to carry on specific activities or attain certain objectives of the school district according to special legislation, regulations, or other restrictions.

General Operating Fund (Fund 100): Provides for the basic day-to-day operational costs of the district.

Generally Accepted Accounting Principles (GAAP): A collection of rules, procedures and conventions developed by the accounting profession which set the minimum requirements for a

fair presentation of financial data in external financial reports.

Governmental Accounting Standards Board (GASB): The Governmental Accounting Standards Board (GASB) is the independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

Grant: A financial award from a federal, state or local government agency, or any private foundation, corporation or organization, which is given for specific purposes or to which specific performance requirements exist, and is generally solicited through a process of written application.

Individual Education Program (IEP): A legal document written for students who qualify under the IDEA (Individuals with Disabilities Education Act) that defines the goals and objectives, accommodations and modifications based on the

No Child Left Behind (NCLB): The No Child Left Behind Act was signed into law in January 2002. This law reauthorized the Elementary and Secondary Education Act. The new law revised the framework that Colorado will use to comply

Glossary of Terms

Oregon Department of Education (ODE): The administrative arm of the Oregon State Board of Education.

Permanent Rate Limit: The maximum rate of ad valorem property taxes that a local government can impose. Taxes imposed by a governmental unit.

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Location: Locations are used to denote the group and type of educational activities for organizational purposes and are often considered cost centers. Each type of unit has discriminating characteristics. The units include individual schools, buildings, and central departments.

Long-term Debt: Debt with a maturity of more than one year after the date of issuance. clerical, and serviceemployees.

Object: As specified by the Oregon Department of Education (ODE) Chart of Accounts, the service or commodity obtained as a result of a specific expenditure (what was purchased). There are nine major object categories, each of which is

further subdivided.

Operating Transfers: All inter- fund transfers other than residual equity transfers, e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended. incidental expenses.

Public Employees' Retirement System (PERS): PERS is a cost-sharing multiple- employer defined benefit pension plan for district employees.

Purchase Order: Document issued by the Procurement Department to a vendor setting forth products or services to be provided to the district by that vendor. Includes quantities, unit costs, delivery instructions, terms and conditions. Purchase orders are initiated by schools/departments via requisitions created in Infinite Visions.

Purchased Services: Personal services rendered by personnel who are not on the payroll of the district, and other services which may be purchased by the district.

Reserve Fund: Established to accumulate money from year to year for a specific purpose, such as purchase of new equipment.

Revenue: Funds received, generally from taxes or from a state or federal funding program, which are

not loans and which do not cause an increase in a liability account.

Salary: The total amount paid to an individual, before deductions, for personal services rendered while on the payroll of the district.

Special Education Program (SPED): A special curriculum consisting of courses and other provisions which are different from or provided in addition to those provided in the usual school program and are provided for exceptional pupils by specially qualified personnel.

Strategy: A statement which commits to a set of actions over time in order to gain an advantage or improvement.

Student Body Fund Accounts: A school-based checking account used to track receipts and disbursements for student activities such as Yearbook, French Club, Student Council, Band, etc.

Supplement Budget: A financial plan prepared to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted. It cannot be used to authorize a tax.

Glossary of Terms

Supplies: Consumable material used in the operation of the school district including fuel and natural gas, food, textbooks, paper, pencils, office supplies, custodial supplies, maintenance materials and software.

Talented and Gifted (TAG): Program for children between the ages of 5 and 21 whose abilities, talents, and potential for accomplishment are so outstanding that they require special provisions to meet their educational needs.

Unappropriated ending Fund Balance (UEFB): Amount set aside in the budget to be used as a cash carryover to the next year's budget. It provides the local government with cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.

W-9: IRS form to request a taxpayer identification number.